United Nations

Voluntary funds administered by the United Nations High Commissioner for Refugees

Audited financial statements

for the year ended
31 December 1991 and

Report of the Board of Auditors

General Assembly
Official Records • Forty-seventh Session
Supplement No. 5E (A/47/5/Add.5)

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[29 July 1992]

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LETTERS OF TRANSMITTAL

2 March 1992

Sir,

Pursuant to the Financial Rules for Voluntary Funds administered by my office, I have the honour to submit the accounts for the year 1991, certified as correct and approved in accordance with paragraph 11.4 of these Rules.

Accept, Sir, the assurances of my highest consideration.

(*Signed*) Sadako OGATA

The Chairman of the Board of Auditors
United Nations
New York, N.Y.

30 June 1992

Sir,

I have the honour to transmit to you the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the financial period ended 31 December 1991, which were submitted by the High Commissioner. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by paragraph 22 of the statute of the Office of the United Nations High Commissioner for Refugees (UNHCR), the Board of Auditors has audited the accounts of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 1991.

2. The examination was conducted in accordance with article XII of the Financial Regulations of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (IAEA). The examination was conducted at UNHCR headquarters at Geneva and at UNHCR field offices in Indonesia, Nigeria, Sri Lanka and Uganda.

3. During the year under review, the Board of Auditors continued its normal practice of reporting the results of specific audits in the field and at headquarters, and issued management letters containing detailed audit observations to the Administration. This practice once again helped to maintain continuous dialogue with the Administration.

4. The following are considered the most significant matters arising from our 1991 audit examination. We have discussed these matters with the Administration and, where appropriate, its views have been reflected in the present report.

5. The report is divided into two parts, covering the audit of financial statements and management issues, respectively.

Follow-up on action taken on previous audit recommendations

6. Pursuant to paragraph 17 (a) of General Assembly resolution 46/183 of 20 December 1991, the Board has reviewed measures taken to implement its prior recommendations. The Board noted that various actions were taken by the Administration to implement the recommendations made by the Board in its audit report for the year ended 31 December 1990. 1/ Detailed actions taken and the comments of the Board thereon are outlined in annex I of the present report. However, the Board wishes to emphasize that actions taken towards the recovery of funds and goods not applied to the implementation of projects have so far not been successful and no policy decision has been taken on the effective control of UNHCR property in situations where there has been a breakdown of law and order.

1/ Official Records of the General Assembly, Forty-sixth Session, Supplement No. 5 E (A/46/5/Add.5), sect. I.

Summary of recommendations

7. The Board recommends that the following actions, presented in order of priority, should be taken:

(a) In addition to measures to recover funds misappropriated in a field office, UNHCR should vigorously monitor compliance with its procurement and disbursement procedures, including adequate separation of financial responsibilities (see para. 41);

(b) To avoid over-stretching UNHCR capacities, projects established to deal with emergency situations in 1991 should be effectively monitored to confirm their continuing applicability so that timely action can be taken to terminate those whose objectives have been realized (see para. 27);

(c) UNHCR should continue its efforts to enter into tripartite sub-agreements with the government department of a host country and the implementing partners so that project funds can be released directly to the partners who are actually executing the projects in order to speed up project delivery (see para. 54);

(d) The Board reiterates its previous recommendation that the implications of a policy on the payment of reasonable reparations to UNHCR for property lost in crisis situations involving civil disorder should be re-examined (see paras. 73 and 75);

(e) Effective action should be taken to enforce strict compliance with UNHCR procurement procedures in a regional office and to improve monitoring and reporting of project activities (see para. 48);

(f) Inventory status should be regularly updated to ensure the full disclosure of inventory holdings at the end of the financial period (see para. 31);

(g) The processing of delivery reports should be expedited to ensure that financial statements reflect the true status of outstanding in-kind pledges. The reporting to donors should also be expedited to facilitate their reimbursement to UNHCR of outstanding pledges (see para. 35);

(h) Voluntary contributions should be accepted and utilized in a manner consistent with the Financial Regulations of the United Nations and where appropriate, with the Financial Rules for voluntary funds (see para. 51);

(i) The control of food items in field offices should be improved through effective storage and adequate monitoring of receipts and issues (see para. 67);

(j) The disposal of UNHCR property through donations should follow existing procedures, while inventory approved for disposal should be vigorously followed up to ensure their timely deletion from inventory (see para. 70);

(k) The UNHCR request to the Internal Audit Division for the establishment of a UNHCR-dedicated, Geneva-based Internal Audit Division unit should be implemented. To the extent possible, financial resources for the Internal Audit Division should be increased to enable it to expand and strengthen its audit coverage, commensurate with the increase in UNHCR activities (see para. 80).

Summary of findings

8. As a result of an unprecedented increase in refugee activities in 1991, voluntary contributions to UNHCR reached an all-time level of $903.8 million (see para. 26).

9. The book value of non-expendable property held for administrative purposes as at 31 December 1991, was understated by $1.05 million owing to delays in reporting of new acquisitions by some field offices (see para. 29).

10. The status of undelivered in-kind pledges in the financial statements did not reflect the true position because of delays in processing delivery reports. This also delayed the reimbursement to UNHCR of certain contributions from donors (see para. 33).

11. An amount of up to $689,359 was misappropriated through collusion and financial mismanagement by UNHCR staff members in a field office (see paras. 36-38).

12. Unsatisfactory procurement practices resulting in higher prices and payments for unconfirmed deliveries of supplies, as well as delayed submission of project reports, occurred in a regional office of UNHCR (see paras. 44-46).

13. Owing to an administrative oversight, UNHCR accepted a contribution of $8.3 million which included an audit clause that appeared inconsistent with regulations on the audit of the accounts of the United Nations (see paras. 49 and 50).

14. Project execution was characterized by undue delays because project funds transferred by UNHCR under bipartite agreements through a government department were not received in good time by the implementing agencies. UNHCR efforts to sign tripartite agreements have thus far not been successful (see paras. 52-54).

15. A large number of projects and sub-projects (2,496) scheduled for completion between 1985 and 1990 were not closed because of inordinate delays in the submission and processing of the relevant reports (see paras. 58 and 59).

16. Improper distribution of rations to refugees and to unqualified personnel led to the loss of about 22 metric tons of rice. Large quantities of food items taken from a UNHCR warehouse by an implementing partner are yet to be replaced (see paras. 62 and 63).

17. Five air-conditioners were unilaterally donated by a field office to an organization without observing proper procedures. The untimely disposal of inventory items approved for disposal action persisted (see paras. 68 and 70).

18. An abnormal increase in losses of property from $152,536 in 1990 to $2.8 million was reported in 1991. Approximately 90 per cent of these losses involving vehicles and equipment occurred in three countries as a consequence of the breakdown of law and order (see paras. 70 and 72).

19. The coverage of UNHCR programmes and related activities by the Internal Audit Division was less than adequate, particularly taking into account the level of new activities. Resource requirements and organizational arrangements are being examined to ensure better audit coverage (see paras. 78 and 79).

Part I: Financial statements

Liquidity position

20. In paragraph 10 of its resolution 46/183, the General Assembly welcomed the review of the liquidity positions of United Nations organizations by the Board of Auditors. As requested, the Board conducted a further review of the liquidity position of UNHCR as at 31 December 1991.

21. In this review liquidity position refers to the organization's ability to settle its current liabilities using current assets, expressed in terms of increase or decrease in net current assets or an increase or decrease in net working capital. For the purpose of ascertaining the liquidity position, the term current refers to the financial period of the audited organization which is one year, in the case of UNHCR. A detailed analysis of the liquidity position is attached as annex II to the present report.

22. The current assets of UNHCR stated as $499.2 million exceeded its current liabilities of $285.9 million by $213.3 million as at 31 December 1991, thus showing a remarkable increase of 74.5 per cent over that of the prior year.

23. Decisions for investing UNHCR funds were based on criteria regarding equitable distribution of available funds among eligible banks on a competitive basis. During 1991 funds were placed in 30 different banks of international repute in the Euromarket. The value of short-term investments jumped from US$ 156.7 million as at 31 December 1990 to $267.6 million as at 31 December 1991, indicating an increase of $110.9 million. The invested sum of $267.6 million was made up of three call accounts amounting to $38.0 million and 45 time deposit accounts totalling $229.6 million. Certificates of holding were verified.

24. The appreciable level of investments of $267.6 million recorded as at 31 December 1991 was due, in part, to the fact that UNHCR registered record cash receipts amounting to $791 million as against total disbursements of $669 million.

25. Despite the fact that the average rate of interest reduced from 8.22 per cent in 1990 to 6.20 per cent in 1991, the investments yielded interest income of $11.8 million. The global interest income of $12.3 million realized was reduced to $11.4 million after adjustments of $0.9 million in respect of bank charges and exchange rate differences.

26. It was observed that the apparent lull in long-standing refugee activities in 1991, caused by favourable political changes in a few regions, was completely overwhelmed by new turbulence in other parts of the world, which compelled UNHCR to request the international community to contribute amounts far beyond the organization's normal requirements. As a consequence, contributions reached an unprecedented level, $903.8 million compared with $582.9 million in 1990. The following were cited as significant activities for which UNHCR appealed and received substantial contributions from the world community:

	(Millions of United States dollars)
Trust fund for Kampuchean returnees	18.7
Comprehensive plan of action for Indo-Chinese refugees	60.2
Humanitarian plan of action for the Middle East	225.2
Emergency operation for the Horn of Africa	46.6
Repatriation of South African refugees	25.8

27. In order not to overburden UNHCR capacities, the Board recommends that the projects established in response to emergency situations should be effectively monitored and carefully reviewed to confirm their continuing relevance so that timely action can be taken to terminate those projects whose objectives have been realized and sustained.

Understatement of the value of non-expendable property

28. The inventory of non-expendable property maintained at UNHCR headquarters includes all items furnished by headquarters, purchased in the field, received on loan, transferred from another field office or assigned on a temporary basis to an operating partner. Non-expendable property purchased with voluntary funds, the ownership of which remains vested in UNHCR, is charged as expenditure to the appropriate budget accounts in the year of acquisition. The book value of non-expendable property held for administration purposes is not included in the balance sheet but disclosed in the summary of basic accounting policies.

29. The book value of non-expendable property held as at 31 December 1991 was stated as $38.7 million. However, examination of the relevant records indicated that new acquisitions of non-expendable property amounting to $1.05 million purchased by 18 field offices were not inventoried as at 31 December 1991. Consequently, the inventory value is understated by that amount.

30. The Administration explained that, owing to an unprecedented increase in new acquisitions of non-expendable property to respond to emergency situations in 1991, UNHCR field offices could not keep pace with the recording and

reporting of the field office inventory which resulted in a backlog at the end of the year. Efforts will be made to keep the inventory up to date in the future.

31. While acknowledging the rather unexpected increase in inventory acquisitions in 1991, the Board urges the need for stringent inventory monitoring as required by the General Assembly in its resolution 46/183. The Board further recommends that timely action should be taken to record and reconcile inventory status prior to the final closing to ensure full disclosure of all inventory holdings at the balance sheet date.

Unpaid pledges and in-kind contributions

32. Outstanding pledges totalling $164.1 million were made up of $124.3 million cash pledges and $39.8 million contributions in-kind. Out of the total outstanding pledges, $37.9 million relates to prior years ($22.7 million - cash and $15.2 million in-kind).

33. It was observed that the figure does not reflect actual outstanding pledges because in-kind pledges which were delivered close to the end of the financial year were not processed prior to the finalization of the financial statements. Also, part of the in-kind contributions to UNHCR programmes in the Gulf in 1991 valued at $18.9 million was recorded as undelivered, although in most cases the appropriate services have been performed and the goods delivered. As a policy, the pledge of in-kind contributions is recorded as delivered only when the field offices confirm their receipt, underscoring the need for timely reporting by field offices.

34. The Administration explained that, while some major donors make timely payments of their pledges, several others make the payments of their pledges conditional upon the receipt of appropriate financial/narrative reports from UNHCR. Given the increase in contributions in 1991, not all relevant reports could be finalized in time for donors to effect the payment of their pledges before year-end. Further, in a few cases the necessary documentation was submitted to donors and UNHCR was awaiting their reimbursement.

35. The Board realizes that, in view of the problems outlined above, the value of outstanding pledges stated as $164.1 million is not a true reflection of the actual status. The Board urges that every effort should be made to ensure timely processing at UNHCR headquarters of all changes in the status of in-kind pledges so that they will be accurately reflected in the year-end accounts. Also, the Board recommends that the reporting of the receipt of in-kind contributions should be expedited by field offices to facilitate the reimbursement by donors to UNHCR for food purchases and related costs of internal transportation, storage and handling.

Part II: Management issues

Financial management and control systems

Financial irregularities in a field office

36. Included in the cases of fraud and presumptive fraud submitted to the Board of Auditors by UNHCR in 1991 was a case of mismanagement and misappropriation of a total of $689,359 in a branch office. Some of the irregularities were committed by a driver of the office. The possibility exists that the representative may have known or was an accomplice to these transactions. Some cheques made out to fictitious organizations and individuals, ostensibly for the supply of goods and services, were paid into the bank accounts of the driver. Also, the non-compliance with financial controls and established procedures by the representative resulted in the loss of large sums of money.

37. The irregularities are summarized below:

	(United States dollars)
Payments to three fictitious companies for food purchases	291 842
Payments to four fictitious companies for deficient services	54 347
Unsupported or inadequately supported disbursements	148 531
Loss through inflation of prices	129 231
Unliquidated cash advances	64 630
Private telephone bills paid with UNHCR funds	778
Total	689 359

38. Informal reports about possible financial irregularities at the branch office received by UNHCR led to an investigation in October 1991, led by a senior finance officer dispatched from headquarters. The findings of the investigation were later confirmed by the Internal Audit Division's examination of the financial records. The Board's review of available documentation suggests:

(a) A collusion between the driver and one or more persons, possibly including the representative;

(b) A serious breakdown of internal controls arising from inadequate separation of duties and lack of qualified staff;

(c) A non-adherence to established procurement and disbursement procedures;

(d) Negligence on the part of the representative.

39. The comments of the former UNHCR representative in the branch office on the financial irregularities sent to UNHCR and copied to the Board, imply that, owing to inadequate professional staff resources, he (the representative) had to perform both administrative and financial duties. He was therefore not able to take his annual leave - a situation considered potential for the perpetration of fraud! Further, the staff resources were overstretched when the office had to provide assistance to a large number of refugees fleeing from civil strife in two neighbouring countries. During an audit visit to a field office, the Board noted that internal control was compromised by insufficient staff resources which did not permit adequate separation of functions.

40. The Board has been informed that the lack of qualified staff was exacerbated by the expulsion of three international officers at a critical stage of the emergency. The Administration stated that the resignations of the branch representative and the driver were accepted by UNHCR in October and November 1991, respectively. UNHCR is currently withholding their separation payments while waiting for the answer of the driver on the report issued by the Internal Audit Division. A decision on the appropriate action to be taken to recover the misappropriated funds and, if possible the losses incurred because of mismanagement, would be taken after the above-mentioned reply has been received and both answers (including the representative's) are duly analysed. Consultations may also be undertaken with the United Nations Office of Legal Affairs in New York with regard to the legal action that may be taken against the staff members.

41. The Board recommends that:

(a) UNHCR should determine without delay the appropriate and possible action to be taken to recover the losses incurred;

(b) Adequate measures to improve internal control in the field office should also be taken, including appropriate staff complement to allow for adequate separation of financial duties.

Programme management

42. The Board examined at UNHCR headquarters the records of projects funded from special programmes/trust funds, annual programmes and emergency funds. The selection was based on the significance of budgetary allocations, geographic distribution and the control weaknesses identified in previous reviews. Significant findings on project activities noted during audit visits to four field offices are also included.

Unsatisfactory expenditure monitoring and control

43. UNHCR procurement procedures require the prior approval of the headquarters Committee on Contracts for all contracts involving commitments in respect of a single requisition or a series of related requisitions amounting to $70,000 or more. Contrary to procurement procedures, a regional office of UNHCR authorized the commencement of a transport contract with a proposed budget of $5.8 million before seeking headquarters approval.

44. The execution of the contract was not properly monitored by the regional office. Although payments were to be made on the presentation of verifiable invoices, amounts approved for payments were estimates based on originally agreed tariffs. Attempts to determine actual payments due to the contractor did not prove satisfactory because the invoices and waybills contained significant errors and omissions of necessary data. The project manager of the contractor indicated in a letter to the regional office that "proof of delivery" would be difficult to establish, owing to the absence of signed delivery notes or receiving and inspection reports at the warehouse where consignments were actually delivered. The Board concluded that the services provided by the contractor were not properly recorded and monitored to ensure efficient utilization of funds.

45. It was noted that the same regional office failed to provide timely monitoring and financial reports on two projects with a total budget of $14 million to enable headquarters to reconcile disbursements with obligations. Headquarters and the regional office were in the process of reconciling disbursements and commitments based on information received from the implementing partner.

46. On another project, the regional office purchased 400 tyres and related items for $82,392 from a local supplier on two occasions without headquarters authorization and on one occasion without bidding. From relevant data at headquarters it was estimated that the items could have been obtained through international procurement at headquarters at prices that would have resulted in a saving of $23,412 to UNHCR.

47. The explanation of the regional office that the tyres were purchased from the local market in order to respond to emergency refugee situations would not stand scrutiny. Considering the large quantity of tyres purchased and the fact that the letter of instruction was issued since January 1991, it would have been possible to establish sufficient lead time for the tyres to have been acquired through international procurement at a lower cost.

48. The Board is concerned about the lapses in the administration of project funds by the regional office and recommends timely action to improve financial control and to be advised of personal responsibility for abuses that may have occurred.

Acceptance of a contribution with unfavourable clause

49. In December 1990, a major donor announced a pledge of $8.3 million for the United Nations Humanitarian Programme of Assistance for a country, to be coordinated by UNHCR on behalf of the United Nations. Included in the terms and conditions under which the contribution should be disbursed was an audit clause that is considered in conflict with article XII of the Financial Rules for voluntary funds. Under the clause, UNHCR was required to confirm that projects funded by the contribution would be subject to an audit by the donor, or the donor retains the right to conduct an independent audit of the utilization of the contribution, if necessary.

50. Although for previous pledges for the same programme this clause was waived, owing to an administrative oversight on the part of the staff member who was temporarily in charge of the schedule, the receipt of the pledge was

acknowledged and confirmed that the conditions and terms under which the pledge was offered were acceptable to UNHCR. The omission was noted at a much later date, after which the donor's attention was drawn to the audit clause which was unacceptable on the grounds that the accounts of the United Nations and, for that matter, UNHCR are audited by the Internal Audit Division and the United Nations Board of Auditors. A letter from UNHCR requesting a redraft of the audit clause to exclude the conduct of an independent audit of the accounts of the contribution was not acknowledged by the donor. Since signed agreements are binding, the donor still has the right to demand audit access to the accounts of that programme.

51. The Board recommends that UNHCR should ensure at all times that voluntary contributions are accepted and utilized only in a manner consistent with the Financial Regulations of the United Nations, the Financial Rules for voluntary funds and, where relevant, with the United Nations Staff Regulations and Rules.

Transfer of funds to non-governmental organizations

52. UNHCR entered into an implementing agreement with the government department of a host country for the implementation of a care and maintenance programme for refugees in that country. The government department concluded bipartite sub-agreements with eight non-governmental organizations to execute the programme. By that arrangement, funds were released by UNHCR directly to the government department to be transferred to the non-governmental organizations for the implementation of the programme.

53. Our review revealed that amounts equivalent to $1.5 million and $1.8 million paid to the government department on 19 March 1991 and 3 June 1991 as first and second instalments, respectively, had not been transferred to the non-governmental organizations by the end of June 1991. Consequently, some non-governmental organizations were forced to suspend non-essential services because of lack of funds. Records available at headquarters suggest that the government department as an implementing agency, is traditionally slow owing, in part, to excessive bureaucracy. In one instance, funds channelled through the government department in 1990 had not been received by the implementing partner (non-governmental organizations) in June 1991.

54. It is clear that delays in releasing funds to implementing partners militate against timely project delivery. The Board therefore recommends that when the implementation of projects involves Governments which would sign sub-agreements with non-governmental organizations, a tripartite agreement should be entered into by UNHCR with both partners so that UNHCR can release funds directly to the organizations actually involved in project implementation.

55. Although UNHCR agrees that the conclusion of tripartite sub-agreements with the government department and the non-governmental organizations would eliminate delays in the transfer of funds, the Administration is sceptical whether such an arrangement would be acceptable to the government department, given its opposition to a similar arrangement in the past. The basis for the government department's objection to the signing of tripartite sub-agreements

with the non-governmental organizations was not stated and could not be easily determined.

56. In the opinion of the Board, UNHCR as the funding organization, should be able to institute measures and procedures that would improve the quality of its assistance to refugees.

Delayed closure of projects

57. Project closure procedures require the completion and submission to UNHCR of a large number of reports. Specific instructions are given in Letters of Instructions and implementing agreements concluded with implementing partners on the time-frame for the submission of the relevant reports, which is normally one month after the liquidation dates of projects. Obtaining these reports from the implementing partners has not been easy and requires constant and rigorous follow-up.

58. The Board observed that 1,964 projects and sub-projects implemented between 1985 and 1988 and 532 sub-projects for 1990 have not been closed because the relevant reports either have not been received or are being processed at headquarters. The Division of Programmes, Support, Budget and Finance explained that the delay in processing reports at headquarters is occasioned by shortage and rotation of staff and recently, because of expanding programme activities.

59. Between 1985 and 1991 an average of 87 per cent of UNHCR financial resources was committed to the implementation of projects each year. UNHCR therefore owes to its donors corresponding dedication to improve project delivery through timely monitoring, reporting and evaluation of completed projects.

60. The Administration explained that a shortage of qualified administrative and project staff by the implementing partners and the emergency situations in which they execute the refugee programmes contributed to the delay in the preparation and submission of the relevant reports. UNHCR has recently once again (November 1991) issued instructions for processing the reports, establishing deadlines for their submission. A review of received reports, which began after the finalization of the 31 December 1991 financial statements, has identified 222 completed projects for closure. Further improvement in project reporting is expected when the production of some of the reports is automated.

61. The Board urges the Administration to exert repeated pressure on both field offices and implementing partners to prepare and submit timely reports to enhance monitoring and reporting of project activities.

Improper control of food items

62. Refugees on admission in a hospital at a refugee camp in a field office continued to receive their normal rations in addition to the rations provided at the hospital through lack of control. Between January and September 1991, admissions made in the hospital resulted in the distribution of 10.97 metric tons of rice, as well as other items in excess of the normal requirement.

63. Further, each security personnel in the camp (50 in all) was given a daily ration of 600 grams of rice as against 400 grams for a refugee. A daily ration for the 50 security personnel would therefore feed 75 refugees. It was learned that the allocation of 600 grams was based on the established ration for one soldier in the host country. Given the 600 grams daily ration, the allocation of rice to the security personnel alone would equal 10.95 metric tons in one year. The field office explained that the distribution of rations to the security personnel was a tradition established since 1979.

64. Food provided by UNHCR is only meant for consumption by asylum seekers and refugees. The idea of giving bigger rations to those who normally do not qualify to receive them is not justifiable. UNHCR may have to review this policy.

65. Additionally, the World Food Programme (WFP) supplies, which are not for sale, were openly displayed for sale in the market and in some shops at the camp. While rations distributed in excess of individual requirements could find their way into the market, the situation also raises doubts about the adequacy of custodial control over items in the warehouse at the refugee camp.

66. Owing to laxity in the control of food items, the representative of an implementing partner in another field office took large quantities of food items which included 75 bags of rice and 57 gallons of cooking oil from a warehouse in a refugee camp. UNHCR is pursuing the recovery of the value of the items from subsequent payments to be made to the implementing partner.

67. The Board recommends that the control of food items in field offices should be improved through effective storage and the proper recording of receipts and issues.

Non-expendable property

Inadequate control of non-expendable property

68. As part of its horizontal review of non-expendable property managed by United Nations organizations, the Board noted that three field offices donated five air-conditioners and three vehicles to one organization and two government departments without the prior authorization by headquarters. An organization offered temporary accommodation to UNHCR in a field office free of rental payment but on condition that all equipment to be installed in the premises would be relinquished to the organization when UNHCR vacates the accommodation. The explanation offered by the field office, that the rent payable for the period UNHCR used the accommodation was higher than the cost of the air-conditioners, was unilateral and unacceptable as it could not be adequately verified. It should be emphasized to the field office that disposal of UNHCR property through donation should conform to existing procedures.

69. Forty-three accident cases (35 in 1990) involving UNHCR vehicles were reported to the Property Survey Board in 1991. As a result of the accidents, a write-off of two of the vehicles valued at $32,798 was made. While external factors such as mechanical defects and bad roads were identified in some cases, most of the accidents were attributable to the human factor such as

negligence of drivers, overspeeding and careless driving. Out of four staff members held liable for the refund of the repair costs as well as forfeiting other benefits, only one has paid the appropriate reparations. In the case of one driver, it was not possible to obtain the necessary refund as his contract was terminated soon after the accident. The repair cost amounting to $3,000 was therefore borne by UNHCR. Appropriate reparations stated in the Property Survey Board's decision should be pursued from the other two staff members.

70. Following the Board's recommendation on the need to establish a specific time-frame to facilitate the disposal of inventory approved for write-off, the Administration instructed that items should be disposed of within four months of the Property Survey Board's approval. Our present review established that out of 113 approved disposals examined in 1991, action was taken only on seven of them. The Board wishes to emphasize that it is not enough merely to establish the time-frame for the disposal of inventory, this should be vigorously followed up to ensure the realization of a reasonable cost-recovery income and to free the inventory of obsolete items.

Losses of non-expendable property in crisis situations

71. A review of losses of non-expendable property reported to the Property Survey Board revealed an abnormal increase in the value of losses for 1991. While only $152,536 was written off through theft or disappearance, $2,754,519 worth of property was lost through theft or seizure mostly during civil strife. Examination of available records, however, disclosed that the figure includes losses amounting to $271,118, which occurred in a field office between 1985 and 1987 reducing the 1991 losses to $2,483,401.

72. About 90 per cent of the losses in 1991 occurred in three countries through seizures at gunpoint as a result of civil disorder. Of the total, 70 per cent of the property was in respect to vehicles of all types while 30 per cent involved agricultural and office equipment. Minor losses sustained in other field offices were caused by inadequate custodial control and irregular inventory reconciliation, thus some losses remained undetected until stock-taking was conducted prior to closing down the office.

73. The difficulty of providing adequate protection for UNHCR property in violent political situations attracted the Board's comment in its 1990 report 2/ and it was recommended that a solution to the problem should be found. It was then suggested that the responsibility or the intervention of the host Government in cases of forcible seizure of UNHCR property should be considered and written into the standard agreement with host countries.

74. The Administration stated that, under normal circumstances, UNHCR personnel and property are protected by the host Government as regulated in various conventions. However, in situations where law and order break down and the Government loses control or even is deposed, guarantees provided under the convention may not be honoured. Also, insurance coverage does not extend to situations of war and civil disturbances.

2/ Ibid., sect. I, paras. 106-108.

75. Indeed, the Board recognizes that this is a difficult problem; however, the search for a solution must continue. The Board would like to suggest that even in crisis situations where the Government is swept away in the storm, it may be appropriate to make the successor Government liable for the payment of reasonable reparations to ensure the continuance of UNHCR services or risk losing these services.

Internal Audit

Coverage of UNHCR activities

76. As part of its horizontal review of the internal audit function in United Nations organizations, the Board examined the adequacy or otherwise of the coverage of UNHCR programmes and related activities provided by the Geneva office of the United Nations Internal Audit Division based in New York. The office of the Internal Audit Division at Geneva at present has a staff strength of nine auditors. However, as at 31 December 1991, there were only two UNHCR-financed audit staff and five United Nations-financed staff at post at Geneva. It should be noted that UNHCR currently provides financing to the Internal Audit Division for eight posts. It was noted that a P-4 post financed by UNHCR that became vacant since December 1990 has not been encumbered, although the deadline for the submission of applications by prospective candidates expired in March 1991.

77. As audits are planned in Headquarters, New York, we did not find at Geneva a medium- or long-term plan on the audit of UNHCR activities. Short-term audit plans for 1990 and 1991 as well as the provisional plan for 1992 which were available did not identify time-frames for the execution of audit assignments. Also, the dates on the audit plans for 1990 and 1992 suggest that they were not issued early enough to be used as a basis for the adequate performance of the audit function during the said periods.

78. Our review disclosed that the performance of audit assignments was generally carried out with the required professionalism leading to significant findings and recommendations. However, the reporting of findings in a formal report to UNHCR was sometimes characterized by long delays. UNHCR has expressed concern and has rightly pointed out that the delays appeared to diminish the value of the findings and recommendations because weaknesses identified in the report may no longer exist or may have escalated to the disadvantage of the organization.

79. Owing to resource limitations and the constant requests for the audit of new United Nations activities, the coverage of UNHCR programmes and related activities by the Internal Audit Division was less than adequate. In this connection, the Board observed that UNHCR has opened a discussion with the Internal Audit Division on the need for the establishment of an audit unit based at Geneva within the Internal Audit Division solely responsible for the coverage of UNHCR programmes and activities. According to UNHCR, such a unit would be more responsive to the specific needs of UNHCR, improve knowledge and understanding of its operations, have access to all services and documentation at UNHCR headquarters and consequently enhance the performance of the audit function.

80. Based on the capacity of UNHCR to finance the necessary posts, the Board recommends that the Internal Audit Division should expand and strengthen its audit of UNHCR by establishing a truly UNHCR-dedicated Internal Audit Division unit at Geneva to ensure adequate and effective coverage of the organization's programmes and related activities.

Write-off of losses of cash and property

81. In accordance with UNHCR financial rule 10.6, the Board was informed of the accounts written off during 1991. In four cases, cash amounting to $3,487.80 stolen at four field offices was written off for lack of evidence of personal responsibility. Non-expendable property amounting to $2,754,519 was written off as a result of disappearance or seizure of most of it as a consequence of civil disturbances.

Cases of fraud and presumptive fraud

82. The Administration informed the Board that, in the course of 1991, it became aware that through the manipulation of records some staff members succeeded in misappropriating $6,589 in one office. As a consequence of mismanagement and possibly collusion in a branch office, the embezzlement of a sum of $689,359 has been reported. (The nature of the latter case was discussed in paras. 36-41.) Also, fuel coupons worth $1,828 were stolen by a staff member for his private use in a field office. Through the vigilance of a bank, an attempt by a staff member to negotiate cheques issued by UNHCR to contractors, which then were endorsed to the staff member, was foiled. This arrangement was an attempt by contractors to evade foreign currency regulations and presumably the staff stood to gain personal benefit from exchange rate differences. The staff member resigned at the request of UNHCR.

Acknowledgement

83. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the High Commissioner, her officers and their staff.

(*Signed*) Osei Tutu PREMPEH
Auditor-General of Ghana

(*Signed*) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(*Signed*) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

ANNEX I

Follow-up on actions taken to implement the recommendations of the Board of Auditors in its report for the period ended 31 December 1990 a/

I. RECOMMENDATION 7 (a)

1. Provisions in the implementing agreements on the effective recovery from implementing agencies of project funds not utilized for purposes intended should be rigorously enforced, as this will compel the executing agencies to improve control of project funds.

A. Measures taken by the Administration

2. In a letter dated 3 February 1992, UNHCR demanded the restitution by the agency whose staff misappropriated the amount, irrespective of the results of the court case opened by the agency against the staff members involved.

3. In January 1990, UNHCR, in a communication to the United Nations Controller, indicated the possibility of fraud involving projects being implemented by the agency concerned. UNHCR requested an audit by the Internal Audit Division of projects implemented by the agency in 1987 and 1988.

4. UNHCR received the above-mentioned Internal Audit Division report on 27 December 1991. The report provides further information that will require the broadening of the prosecution in the court case in progress which, up to now, related only to payments made to the agency in 1989. Following the issuance of the report of the Internal Audit Division, a Deputy Director of the Controller's Division proceeded on mission to have discussions with the agency concerned; again the responsibility of the agency for the reimbursement of the misappropriated funds was underlined, irrespective of the outcome of the court case. UNHCR has, nevertheless, expressed concern to the relevant government ministry at delays surrounding the court case. The permanent secretary of the relevant ministry has assured UNHCR that the case will be expedited.

5. In regard to a further recommendation of the Board that funds should be recovered through deductions from subsequent project payments to the agency, such a course of action had to be ruled out, so as not to endanger the implementation of projects which provided vital assistance to refugees. Besides, the amount of funds subsequently made available to the agency for the two small projects that it is implementing fell short of the amount to be recovered.

6. In addition to following up the Board's recommendations, UNHCR has also sent an interim reply to the Internal Audit Division which includes a request

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a/ *Official Records of the General Assembly, Forty-sixth Session, Supplement No. 5 E* (A/46/5/Add.5), sect. I, para. 7.

for further clarification of certain aspects of its report that would allow UNHCR to take further action.

B. Comments of the Board

7. Efforts to recover the misappropriated funds are ongoing.

II. RECOMMENDATION 7 (b)

8. Existing organizational arrangements and procedures for the management of cash resources in the field offices should be strengthened and personal responsibility for losses re-emphasized.

A. Measures taken by the Administration

9. In the light of the above observation by the Board of Auditors, the Deputy High Commissioner issued in October 1991 an inter-office memorandum (No. 75/91) and a field office memorandum (No. 78/91) entitled "Financial, administrative and operational controls". The memorandum noted, inter alia, that with respect to the non-compliance with rules and procedures, inadequate controls or ineffectiveness in addressing areas resulting in the loss or improper use of UNHCR assets, the unacceptably poor or questionable performance of implementing partners needs to be addressed. Where the deficiencies are attributable to management, financial or administrative deficiencies or malpractices of UNHCR staff members or staff of operational partners, appropriate action has to be initiated, including the recovery of the amounts involved.

10. In the first case, the staff member was dismissed as at 31 December 1991 and the amounts misappropriated recovered through deductions from his final emoluments. In the second case, the suspected person was released from prison on bail and subsequently left the country. In order to recover the amount embezzled, negotiations continued with the bank that cashed the forged cheques.

B. Comments of the Board

11. The implementation of this recommendation began with the issuance of the above-noted memorandum by the Administration. With regard to the forged cheques, the recovery of the amount of $8,375 from the bank or jointly from the driver and the representative is pending. Negotiations continue with the bank for the recovery of the amount. UNHCR has threatened legal action should the bank fail to credit its account with the amount. The Board's present review, however, indicates that the misappropriation of funds by staff members persisted.

III. RECOMMENDATION 7 (c)

12. To improve transparency, the reporting of "Other trust funds" in schedule 1 should be expanded to disclose separately any trust fund with a favourable balance of $500,000 and above at year-end.

A. Measures taken by the Administration

13. The Administration reported that this proposal has been implemented in its accounts for the year ended 31 December 1991, which provide, in the appendix to the accounts, the information at the recommended level of detail.

B. Comments of the Board

14. This recommendation has been implemented.

IV. RECOMMENDATION 7 (d)

15. All funds in transit at year-end should be adequately investigated and promptly adjusted to reflect the actual balances in the related accounts.

A. Measures taken by the Administration

16. The Administration indicated that all the 19 transactions outstanding at the end of 1990 have subsequently been cleared.

B. Comments of the Board

17. This recommendation has been carried out. The outstanding figure of $4,297,000 indicated on the balance sheet as at 31 December 1991 represents transactions that were effected on 31 December 1991.

V. RECOMMENDATION 7 (e)

18. The difficulty of providing adequate protection for UNHCR resources in the field offices in violent political situations should be carefully reviewed and appropriate remedial action taken.

A. Measures taken by the Administration

19. The Administration stated that the difficulty of providing protection for UNHCR property in certain situations is real and quite widespread. In its work for refugees, UNHCR is sometimes obliged to work in areas where effective government is not functioning and where lawlessness prevails. Particular circumstances must determine the nature of the steps to be taken to protect UNHCR property. UNHCR is considering the feasibility of the proposal of the

auditors that "perhaps, government responsibility or intervention in cases of theft should be considered and written into the standard agreement with host countries".

B. Comments of the Board

20. No policy decision has been taken in this regard. The issue has been discussed again by the Board in its present report in view of the growing losses of UNHCR property in situations of breakdown of law and order.

VI. RECOMMENDATION 7 (f)

21. Implementing agencies should be encouraged to ensure timely reporting of project activities to facilitate the closure of completed projects.

A. Measures taken by the Administration

22. The Administration indicated that project closure procedures require the submission to UNHCR of the relevant reports of the implementing partner not later than one month after the completion of the project or the final date of the liquidation of obligations. In November 1991 the Division of Programmes, Support, Budget and Finance within UNHCR commenced a review of all prior years' projects that were still awaiting the appropriate closure actions.

23. UNHCR had sent reminders to the implementing partner concerned, but without a positive outcome. Further follow-up action was taken in March 1992, when a mission was fielded to the country concerned in an attempt to gather as much information as possible in respect of the projects in question.

24. UNHCR continues to do everything practicable to ensure that implementing partners submit timely reports on project activities.

B. Comments of the Board

25. UNHCR issued Memorandum No. PCBS/839/91 of 21 November 1991 to all heads of bureau to meet with all relevant implementing partners to explain the concern that UNHCR has regarding outstanding reports. The memorandum further requested the heads of bureau to remind implementing partners in writing to submit by 31 January 1992 any outstanding reports and financial obligations under the relevant sub-agreements.

26. The problem of late closure of projects persisted in 1991 and it has again been a subject for comments in the Board's present report.

VII. RECOMMENDATION 7 (g)

27. UNHCR should take appropriate measures to recover the confiscated goods and to improve facilities planning to ensure the availability of adequate accommodation prior to the shipment of goods.

A. Measures taken by the Administration

28. UNHCR has reviewed the actions taken by the relevant branch office and is satisfied that all the necessary administrative steps were taken in accord with that country's customs regulations to ensure the safekeeping of the goods in question.

29. However, persistent attempts by the relevant UNHCR branch office to recover the goods have been unsuccessful. The head of the appropriate regional bureau in UNHCR has also approached the permanent representative of the country concerned, so as to intervene with the relevant authorities.

30. UNHCR has, meanwhile, rented independent storage facilities in the country concerned so as to avoid any repeat of such an incident.

B. Comments of the Board

31. The confiscated goods have not been recovered. It has been indicated that a policy decision by the High Commissioner would be required as to whether she would want to pursue the matter further with the host Government and seek clarification from the Office of Legal Affairs of the United Nations Secretariat. The Board did not have the opportunity to verify the availability to UNHCR of rented independent storage facilities in the host country as advised by the Administration.

VIII. RECOMMENDATION 7 (h)

32. The submission of receiving reports to confirm the receipt of consignments should be facilitated to allow for timely resolution of delivery deficiencies.

A. Measures taken by the Administration

33. The Administration reported that on 22 January 1991, a memorandum (IOM/011/91-FOM/009/91) was sent to all UNHCR representatives and chargés de mission on the subject of reporting requirements concerning goods shipped to refugee programmes. The memorandum stressed the importance of returning to headquarters receiving reports within 30 days of receipt of goods at the destination mentioned on the shipping/insurance advice form.

34. For the period in question (January-October 1990), the percentage of the receiving reports returned to Geneva stood at 96.5 per cent. The Supplies and Food Aid Section within UNHCR continues actively to monitor such returns.

B. Comments of the Board

35. This recommendation was implemented.

IX. RECOMMENDATION 7 (i)

36. UNHCR should re-emphasize to implementing partners/agencies that the utilization of donor contributions for the welfare of refugees should always override other considerations.

A. Measures taken by the Administration

37. The recommendation was taken up in the memorandum entitled "Financial, administrative and operational controls" issued in October 1991. The memorandum underlines, inter alia, the responsibilities of representatives and chargés de mission to assure sufficient surveillance over the implementing partners' financial and administrative practices. It states that "the issue under consideration is none other than the conscientious and responsible use of resources given to UNHCR by the international community for relieving the tragic situation of refugees".

38. The Administration stated further that the relevant UNHCR field office continues to monitor the use of funds by the agency. In addition, efforts by the agency itself to improve its management style have led it to make a number of structural changes, and particularly, changes of personnel in the location concerned.

B. Comments of the Board

39. The above-quoted memorandum, issued to appropriate heads of sections and offices at headquarters and in the field in October 1991, was aimed at addressing the issues raised in the Board's recommendation. The effectiveness of the impact of the memorandum will, however, have to be assessed in future audits.

X. RECOMMENDATION 7 (j)

40. Field offices should be informed of specific time-frames for disposal of approved inventory to permit its timely disposal.

A. Measures taken by the Administration

41. The Administration reported that an internal memorandum (FOM/43/91) was sent in April 1991 to all field offices reminding them of the procedures to follow when submitting cases to the Property Survey Board. This memorandum also instructs the field offices to dispose of items within four months of the receipt of the Property Survey Board authorization.

B. Comments of the Board

42. Despite the issuance of the above-mentioned memorandum, the failure by field offices to take early action on approved disposal cases persisted in 1991. The need to curb this irregularity has been re-emphasized in the present report.

ANNEX II

Liquidity position

1. The following details indicate the trend of current assets and current liabilities for the present and prior year:

(Thousands of United States dollars)

	1991	1990	Increase/ (Decrease)
Current assets			
Cash in hand and at banks	15 078	7 412	7 666
Cash in transit	4 297	926	3 371
Short-term investments	267 580	156 674	110 906
Accounts receivable	212 221	121 588	90 633
Total, assets	499 176	286 600	212 576
Current liabilities			
Obligations for projects	265 577	157 540	108 037
Letters of credit	280	630	(350)
Advance contributions	15 814	533	15 281
Other payables	4 203	3 906	297
Total, liabilities	285 874	162 609	123 265
Excess of current assets over current liabilities	213 302	123 991	89 311

2. The statement below shows sources and application of funds for the year under consideration.

	(Thousands of United States dollars)	
Sources of funds		
Contributions	903 819	
Interest, bank charges, exchange difference	11 375	
Loan repayment, miscellaneous income	1 441	
Cancellation of obligations	30 825	
Refunds from other agencies	8 466	
Adjustments of contributions/refund to donors	(4 062)	
Write-offs	(4)	951 860
Application of funds		
Obligations incurred for operations	796 365	
Programme support and administration	66 184	862 549
Excess of income over expenditure		89 311

II. AUDIT OPINION

We have examined the following appended financial statements numbered I to III, properly identified, and relevant schedules of the United Nations High Commissioner for Refugees for the financial period ended 31 December 1991. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances.

As a result of our examination, we are of the opinion that the financial statements present fairly the financial position of the organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting principles, which were applied on a basis consistent with that of the preceding financial period. The transactions were in accordance with the Financial Regulations and legislative authority.

(Signed) Osei Tutu PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman, Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court
of Audit of Germany

30 June 1992

III. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1991

STATEMENT I

Balance sheet as at 31 December 1991

(Thousands of United States dollars)

1990			1991
	ASSETS		
7 412	Cash - in hand and at banks	15 078	
926	- in transit	4 297	
8 338			19 375
156 674	Short-term investments		267 580
	Accounts receivable		
106 402	Governmental and other pledges	198 389	
420	Private pledges	3 533	
529	Accrued interest	935	
3 083	Due from the United Nations Office at Geneva	1 341	
706	Due from UNDP	469	
7 110	Due from WFP	2 640	
535	Due from implementing agencies	605	
2 803	Other receivables	4 309	
121 588			212 221
	Loans and long-term receivables		
3 224	Loans to/on behalf of refugees	2 819	
24	Long-term receivables	21	
3 248		2 840	
(3 248)	Less: Contingency for loans and long-term receivables	(2 840)	-
286 600	Total assets		499 176

1990			1991
	LIABILITIES		
157 540	Obligations for projects	265 577	
630	Letters of credit	280	
533	Advance contributions	15 814	
3 906	Other payables	4 203	
162 609			285 874
	BALANCES/RESERVES		
50 000	Working capital and Guarantee Fund		50 000
	General programmes		
6 819	Annual programme	43 735	
4 000	Emergency Fund	6 000	
10 819			49 735
	Special programmes		
3 367	Education Account	4 021	
555	Staff Housing Fund	542	
3 922			4 563
59 250	Other special programmes		109 004
286 600	Total liabilities		499 176

Certified:

(Signed) Gerald WALZER
Controller, Division of Programmes, Support
Budget and Finance

Approved:

(Signed) Sadako OGATA
United Nations High Commissioner
for Refugees

STATEMENT II

Income and expenditure for the year 1991 - All funds, cash and kind

(Thousands of United States dollars)

	Working capital and Guarantee Fund	General programmes		Special programmes a/			
		Annual programme	Emergency Fund	Refugee education account	Staff Housing Fund	Other special programmes b/	Total
BALANCES/RESERVES AS AT 1 JANUARY 1991	50 000	6 819	4 000	3 367	555	59 250	123 991
INCOME							
Contributions							
Governmental		338 651	8 166	3 000		405 524	755 341
Intergovernmental		25 016	705			101 684	127 405
Non-governmental/private		3 472	58			17 543	21 073
Other income							
Interest, bank charges and exchange differences		11 375					11 375
Loan repayments and miscellaneous income	145	1 176	(1)		114	7	1 441
Cancellations of obligations		12 464	835	839	49	16 638	30 825
Refunds from agencies/adjustments to prior years' projects		3 844	(8)	51	36	4 543	8 466
Adjustments of contributions/refund to donors		(1 231)	(1)			(2 830)	(4 062)
Write-offs		(4)					(4)
TOTAL, INCOME	145	394 763	9 754	3 890	199	543 109	951 860
TRANSFERS BETWEEN FUNDS/RESERVES	(145)	(6 484)	10 866			(4 237)	
TOTAL, FUNDS AVAILABLE	50 000	395 098	24 620	7 257	754	598 122	1 075 851
EXPENDITURE							
Obligations incurred for:							
Operations		291 960	18 620	3 236		482 549	796 365
Programme support and administration		59 403			212	6 569	66 184
TOTAL, EXPENDITURE	-	351 363	18 620	3 236	212	489 118	862 549
BALANCES/RESERVES AS AT 31 DECEMBER 1991	50 000	43 735	6 000	4 021	542	109 004	213 302

a/ Including all trust funds and special accounts.

b/ For breakdown by programmes, see annex to statement II.

ANNEX TO STATEMENT II

Special programmes

(Thousands of United States dollars)

	Afghan repatriation programme	Kampuchean returnees	Mozambican returnees	Emergency operation Horn of Africa	Cyprus operation	Western Sahara repatriation	South African repatriation
BALANCES/RESERVES AS AT 1 JANUARY 1991	3 529	1 193	1 437	2 618	278	-	-
INCOME							
Contributions							
Governmental	6 582	18 490	3 506	45 470	9 957	19 157	16 834
Intergovernmental				995			8 974
Non-governmental/private	5	213		173			
Other income							
Interest, bank charges and exchange differences							
Loan repayments and miscellaneous income							
Cancellations of obligations	2 967	83	908	1 576	672		
Refunds from agencies/adjustments to prior years' projects	3 401	(1)	1				
Adjustments of contributions/refunds to donors	(500)						
Write-offs							
Total, income	12 455	18 785	4 415	48 214	10 629	19 157	25 808
TRANSFERS BETWEEN FUNDS/RESERVES			174	(197)			170
Total, funds available	15 984	19 978	6 026	50 635	10 907	19 157	25 978
EXPENDITURE							
Obligations incurred for:							
Operations	9 532	18 975	3 875	37 844	9 931	5 781	13 675
Programme support and administration		184			447		
Total, expenditure	9 532	19 159	3 875	37 844	10 378	5 781	13 675
BALANCES/RESERVES AS AT 31 DECEMBER 1991	6 452	819	2 151	12 791	529	13 376	12 303

ANNEX TO STATEMENT II (concluded)

	Comprehensive plan of action for Indo-Chinese refugees a/	Humanitarian assistance in Yugoslavia	Nicaraguan repatriation from Honduras and Costa Rica (CIAV)	Humanitarian plan of action for the Middle East	Other trust funds b/ Cash	Other trust funds b/ Kind	Total special programmes
BALANCES/RESERVES AS AT 1 JANUARY 1991	7 352	-	9 142	1 250	32 451	-	59 250
INCOME							
Contributions							
Governmental	46 525	3 414	458	187 729	36 512	10 890	405 524
Intergovernmental	13 446	2 051	950	26 328	30 750	18 190	101 684
Non-governmental/private	268	67		11 144	4 666	1 007	17 543
Other income							
Interest, bank charges and exchange differences							
Loan repayments and miscellaneous income					7		7
Cancellations of obligations	1 065		2 056	265	5 555	1 491	16 638
Refunds from agencies/adjustments to prior years' projects	661		127		354		4 543
Adjustments of contributions/refunds to donors	(1)		(225)		(613)	(1 491)	(2 830)
Write-offs							
Total, income	61 964	5 532	3 366	225 466	77 231	30 087	543 109
TRANSFERS BETWEEN FUNDS/RESERVES	439		121	1 822	(6 766)		(4 237)
Total, funds available	69 755	5 532	12 629	228 538	102 916	30 087	598 122
EXPENDITURE							
Obligations incurred for:							
Operations	59 652	215	10 505	218 258	64 219	30 087	482 549
Programme support and administration	59				5 879		6 569
Total, expenditure	59 711	215	10 505	218 258	70 098	30 087	489 118
BALANCES/RESERVES AS AT 31 DECEMBER 1991	10 044	5 317	2 124	10 280	32 818	-	109 004

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a/ Including orderly departure from Viet Nam.

b/ A breakdown of 1991 contributions by donor is provided in schedule 1 and a breakdown of expenditure by location in schedule 5.

STATEMENT III

Status of obligations as at 31 December 1991

(Thousands of United States dollars)

	Current year			Prior year				
	Incurred in 1991	Payments/ deliveries	Outstanding	Unliquidated as at 1 January 1991	Payments/ deliveries	Cancellations	Outstanding	Total outstanding
GENERAL PROGRAMMES								
Annual programme	351 363	281 394	69 969	52 510	34 745	12 464	5 301	75 270
Emergency Fund	18 620	12 965	5 655	2 618	1 635	835	148	5 803
Total, general programmes	369 983	294 359	75 624	55 128	36 380	13 299	5 449	81 073
SPECIAL PROGRAMMES								
Special accounts								
Education account	3 236	1 138	2 098	2 532	1 607	839	86	2 184
Staff Housing Fund	212	166	46	206	113	49	44	90
Total, special accounts	3 448	1 304	2 144	2 738	1 720	888	130	2 274
Other special programmes								
Afghan repatriation programme	9 532	8 857	675	4 566	1 599	2 967		675
Kampuchean returnees	19 159	5 969	13 190	246	161	83	2	13 192
Mozambican returnees	3 875	2 061	1 814	1 938	1 030	908		1 814
Emergency, Horn of Africa	37 844	23 273	14 571	3 606	1 603	1 576	427	14 998
Cyprus operation	10 378	7 824	2 554	2 766	2 089	672	5	2 559
Western Sahara repatriation	5 781	1 175	4 606					4 606
South African repatriation	13 675	5 634	8 041					8 041
Comprehensive plan of action for Indo-Chinese refugees	59 711	47 441	12 270	11 870	10 800	1 065	5	12 275
Humanitarian assistance to Yugoslavia	215	67	148					148
Nicaraguan returnees	10 505	10 129	376	4 065	1 964	2 056	45	421
Plan of action, Middle East	218 258	157 445	60 813	2 749	2 484	265		60 813
Other trust funds	100 185	53 561	46 624	68 074	44 964	7 046	16 064	62 688
Total, other special programmes	489 118	323 436	165 682	99 880	66 694	16 638	16 548	182 230
Grand total	862 549	619 099	243 450	157 746	104 794	30 825	22 127	265 577

SCHEDULE 1

Status of contributions as at 31 December 1991 - All funds

(United States dollars)

Fund	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Annual programme	29 037 911	338 101 633			367 139 544
Emergency Fund	1 404 429	7 525 332			8 929 761
Education account		3 000 000			3 000 000
Afghan repatriation programme	423 729	6 163 417			6 587 146
Kampuchean returnees	3 440 042	15 263 069			18 703 111
Mozambican returnees	847 458	2 658 809			3 506 267
Emergency, Horn of Africa	17 671 504	28 965 002			46 636 506
Cyprus operation	5 957 000	4 000 000			9 957 000
Western Sahara repatriation	6 673 600	12 016 325	466 667		19 156 592
South African repatriation	13 612 839	12 194 859			25 807 698
Comprehensive plan of action for Indo-Chinese refugees	16 536 595	43 702 437			60 239 032
Humanitarian assistance to Yugoslavia	2 729 248	2 803 027			5 532 275
Nicaraguan returnees	950 000	457 500			1 407 500
Plan of action, Middle East	8 759 824	180 336 255	17 367 484	18 737 742	225 201 305
Other trust funds a/	16 254 507	55 674 946	21 962 425	8 124 208	102 016 086
Grand total	124 298 686	712 862 611	39 796 576	26 861 950	903 819 823

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a/ For the breakdown of contributions to "other trust funds" exceeding $500,000, see the appendix.

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor type	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Governmental					
Annual programme	15 846 214	322 805 036			338 651 250
Emergency Fund	699 301	7 467 161			8 166 462
Education account		3 000 000			3 000 000
Afghan repatriation programme	423 729	6 158 546			6 582 275
Kampuchean returnees	3 440 042	15 049 569			18 489 611
Mozambican returnees	847 458	2 658 809			3 506 267
Emergency, Horn of Africa	16 677 273	28 792 280			45 469 553
Cyprus operation	5 957 000	4 000 000			9 957 000
Western Sahara repatriation	6 673 600	12 016 325	466 667		19 156 592
South African repatriation	4 638 480	12 194 859			16 833 339
Comprehensive plan of action for Indo-Chinese refugees	4 956 696	41 567 958			46 524 654
Humanitarian assistance to Yugoslavia	677 966	2 736 111			3 414 077
Nicaraguan returnees		457 500			457 500
Plan of Action, Middle East	8 759 824	149 693 430	10 568 135	18 707 904	187 729 293
Other trust funds	4 768 200	31 745 228	3 864 098	7 025 494	47 403 020
Total, governmental	74 365 783	640 342 812	14 898 900	25 733 398	755 340 893
Intergovernmental					
Annual programme	11 736 697	13 279 742			25 016 439
Emergency Fund	705 128				705 128
Emergency, Horn of Africa	994 231				994 231
South African repatriation	8 974 359				8 974 359
Comprehensive plan of action for Indo-Chinese refugees	11 579 899	1 866 554			13 446 453
Humanitarian assistance to Yugoslavia	2 051 282				2 051 282
Nicaraguan returnees	950 000				950 000
Plan of action, Middle East		21 205 461	5 121 951		26 327 412
Other trust funds	11 447 307	19 302 962	18 086 627	103 146	48 940 042
Total, intergovernmental	48 438 903	55 654 719	23 208 578	103 146	127 405 346

SCHEDULE 1 (continued)

Fund by donor type	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Non-governmental/private					
Annual programme	1 455 000	2 016 855			3 471 855
Emergency fund		58 171			58 171
Afghan repatriation programme		4 871			4 871
Kampuchean returnees		213 500			213 500
Emergency, Horn of Africa		172 722			172 722
Comprehensive plan of action for Indo-Chinese refugees		267 925			267 925
Humanitarian assistance to Yugoslavia		66 916			66 916
Plan of action, Middle East		9 437 364	1 677 398	29 838	11 144 600
Other trust funds	39 000	4 626 756	11 700	995 568	5 673 024
Total, non-governmental/private	1 494 000	16 865 080	1 689 098	1 025 406	21 073 584
Grand total	124 298 686	712 862 611	39 796 576	26 861 950	903 819 823

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
GOVERNMENTAL					
Algeria					
Annual programme		100 000			100 000
		100 000			100 000
Argentina					
Annual programme		41 829			41 829
		41 829			41 829
Australia					
Annual programme		5 194 328			5 194 328
Kampuchean returnees		1 000 000			1 000 000
Emergency, Horn of Africa		195 313			195 313
Comprehensive plan of action for Indo-Chinese refugees		984 252			984 252
Plan of action, Middle East		797 921			797 921
Other trust funds	139 746	445 617			585 363
	139 746	8 617 431			8 757 177
Austria					
Annual programme	401 786	290 000			691 786
Emergency fund		89 286			89 286
Emergency, Horn of Africa	401 786				401 786
Western Sahara repatriation		84 746			84 746
Plan of action, Middle East	1 500 000	410 000			1 910 000
Other trust funds		138 343			138 343
	2 303 572	1 012 375			3 315 947
Bahamas					
Annual programme		1 620			1 620
		1 620			1 620
Bahrain					
Western Sahara repatriation	5 600				5 600
	5 600				5 600

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Bangladesh					
Annual programme		5 045			5 045
		5 045			5 045
Barbados					
Annual programme		1 000			1 000
		1 000			1 000
Belgium					
Annual programme		675 676			675 676
Plan of action, Middle East		1 437 901			1 437 901
Other trust funds	116 767	263 216	731 250		1 111 233
	116 767	2 376 793	731 250		3 224 810
Benin					
Annual programme	2 000				2 000
	2 000				2 000
Brunei Darussalam					
Annual programme		7 500			7 500
Emergency, Horn of Africa		2 500			2 500
Plan of action, Middle East		20 000			20 000
		30 000			30 000
Burundi					
Annual programme		2 160			2 160
		2 160			2 160

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Canada					
Annual programme		19 377 889			19 377 889
Emergency, Horn of Africa		506 261			506 261
Western Sahara repatriation		434 783			434 783
South African repatriation		1 315 789			1 315 789
Comprehensive plan of action for Indo-Chinese refugees		1 000 000			1 000 000
Plan of action, Middle East		5 492 801			5 492 801
Other trust funds		1 346 757			1 346 757
		29 474 280			29 474 280
Central African Republic					
Annual programme		1 786			1 786
		1 786			1 786
Chile					
Annual programme		20 000			20 000
		20 000			20 000
China					
Annual programme	250 000				250 000
Other trust funds				187 266	187 266
	250 000			187 266	437 266
Colombia					
Annual programme	16 561				16 561
	16 561				16 561
Côte d'Ivoire					
Annual programme		17 483			17 483
		17 483			17 483
Cyprus					
Annual programme		1 000			1 000
Other trust funds		3 000			3 000
		4 000			4 000

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Denmark					
Annual programme	5 169 492	16 379 310			21 548 802
Emergency fund		862 069			862 069
Afghan repatriation programme	423 729				423 729
Kampuchean returnees		631 014			631 014
Mozambican returnees	847 458				847 458
Emergency, Horn of Africa	1 694 915				1 694 915
South African repatriation	1 694 915				1 694 915
Comprehensive plan of action for Indo-Chinese refugees	1 694 915				1 694 915
Plan of action, Middle East		7 658 078			7 658 078
Other trust funds		579 969			579 969
	11 525 424	26 110 440			37 635 864
Djibouti					
Annual programme	1 000				1 000
	1 000				1 000
Dominican Republic					
Annual programme		1 000			1 000
		1 000			1 000
El Salvador					
Annual programme		1 000			1 000
		1 000			1 000
Finland					
Annual programme		25 049 304			25 049 304
Kampuchean returnees		246 572			246 572
Mozambican returnees		1 554 556			1 554 556
Emergency, Horn of Africa		1 566 118			1 566 118
South African repatriation		634 476			634 476
Comprehensive plan of action for Indo-Chinese refugees		1 451 730			1 451 730
Plan of action, Middle East		2 018 228			2 018 228
Other trust funds	116 279	2 177 117			2 293 396
	116 279	34 698 101			34 814 380

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
France					
Annual programme	1 193 351	4 127 211			5 320 562
Kampuchean returnees		608 695			608 695
Emergency, Horn of Africa	1 350 000				1 350 000
Western Sahara repatriation		500 000			500 000
Comprehensive plan of action for Indo-Chinese refugees		521 739			521 739
Plan of action, Middle East				1 550 388	1 550 388
Other trust funds	13 706	1 213 060	2 469 436	1 703 753	5 399 955
	2 557 057	6 970 705	2 469 436	3 254 141	15 251 339
Germany					
Annual programme		10 229 788			10 229 788
Kampuchean returnees		625 000			625 000
Emergency, Horn of Africa		625 000			625 000
Humanitarian assistance to Yugoslavia		625 000			625 000
Plan of action, Middle East		38 541 666			38 541 666
Other trust funds	1 388 125	4 141 224		4 929 952	10 459 301
	1 388 125	54 787 678		4 929 952	61 105 755
Ghana					
Annual programme		23 674			23 674
		23 674			23 674
Greece					
Annual programme		240 000			240 000
Western Sahara repatriation		7 000			7 000
		247 000			247 000
Guatemala					
Annual programme		348			348
		348			348
Guyana					
Annual programme		12 633			12 633
		12 633			12 633

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Holy See					
Annual programme		10 000			10 000
		10 000			10 000
Hungary					
Annual programme		20 000			20 000
		20 000			20 000
Iceland					
Annual programme		36 400			36 400
Plan of action, Middle East		88 497			88 497
		124 897			124 897
India					
Annual programme	7 782				7 782
	7 782				7 782
Indonesia					
Annual programme	14 000				14 000
	14 000				14 000
Iraq					
Plan of action, Middle East		1 548 387			1 548 387
		1 548 387			1 548 387
Iran (Islamic Republic of)					
Annual programme	44 000				44 000
	44 000				44 000
Ireland					
Annual programme		187 551			187 551
South African repatriation	33 333				33 333
Plan of action, Middle East		234 375			234 375
	33 333	421 926			455 259

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Italy					
Annual programme		7 558 775			7 558 775
Emergency fund		381 679			381 679
Mozambican returnees		117 647			117 647
Emergency, Horn of Africa		811 759			811 759
Plan of action, Middle East	2 530 791	650 423			3 181 214
Other trust funds		547 963			547 963
	2 530 791	10 068 246			12 599 037
Japan					
Annual programme	3 102 625	28 319 943			31 422 568
Afghan repatriation programme		2 058 546			2 058 546
Kampuchean returnees		5 638 175			5 638 175
Mozambican returnees		166 934			166 934
Emergency, Horn of Africa		4 726 101			4 726 101
Western Sahara repatriation		4 022 823			4 022 823
South African repatriation		3 209 913			3 209 913
Comprehensive plan of action for Indo-Chinese refugees		12 890 845			12 890 845
Plan of action, Middle East		42 700 000			42 700 000
Other trust funds		5 859 305			5 859 305
	3 102 625	109 592 585			112 695 210
Lao People's Democratic Republic					
Annual programme	6 000	6 000			12 000
	6 000	6 000			6 000
Liechtenstein					
Annual programme		60 137			60 137
Emergency, Horn of Africa		13 423			13 423
Plan of action, Middle East		13 423			13 423
		86 983			86 983
Luxembourg					
Annual programme		128 205			128 205
Plan of action, Middle East	424 242	675 676			1 099 918
	424 242	803 881			1 228 123

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Madagascar					
Annual programme	263				263
	263				263
Malaysia					
Annual programme		29 664			29 664
		29 664			29 664
Mauritius					
Annual programme		1 000			1 000
Other trust funds		3 500			3 500
		4 500			4 500
Mexico					
Annual programme		100 001			100 001
		100 001			100 001
Monaco					
Annual programme		6 548			6 548
		6 548			6 548
Morocco					
Annual programme	15 000				15 000
	15 000				15 000
Namibia					
Annual programme	3 559				3 559
	3 559				3 559

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Netherlands					
Annual programme	1 111 112	18 905 232			20 016 344
Kampuchean returnees		2 112 934			2 112 934
Emergency, Horn of Africa		2 933 506			2 933 506
Comprehensive plan of action for Indo-Chinese refugees		826 469			826 469
Humanitarian assistance to Yugoslavia		2 111 111			2 111 111
Plan of action, Middle East		2 985 900			2 985 900
Other trust funds	35 864	2 150 925			2 186 789
	1 146 976	32 026 077			33 173 053
New Zealand					
Annual programme		292 650			292 650
Kampuchean returnees		56 640			56 640
South African repatriation		28 816			28 816
Comprehensive plan of action for Indo-Chinese refugees		56 650			56 650
Plan of action, Middle East		147 700			147 700
		582 456			582 456
Nigeria					
Annual programme		35 297			35 297
		35 297			35 297
Norway					
Annual programme		20 851 568			20 851 568
Emergency fund		75 758			75 758
Education account		3 000 000			3 000 000
Afghan repatriation programme		500 000			500 000
Emergency, Horn of Africa		832 966			832 966
South African repatriation		3 005 865			3 005 865
Comprehensive plan of action for Indo-Chinese refugees		228 659			228 659
Plan of action, Middle East		1 666 667	4 610 426	390 000	6 667 093
Other trust funds		2 281 846	663 412	69 655	3 014 913
		32 443 329	5 273 838	459 655	38 176 822

SCHEDULE 1 (continued)

Fund by donor	Cash: Outstanding pledges	Cash: Paid	Kind: Outstanding pledges	Kind: Delivered	Total
Oman					
Annual programme	4 000				4 000
	4 000				4 000
Pakistan					
Annual programme		3 913			3 913
		3 913			3 913
Panama					
Annual programme		500			500
		500			500
Philippines					
Comprehensive plan of action for Indo-Chinese refugees		808			808
		808			808
Portugal					
Annual programme		150 000			150 000
Other trust funds		26 815			26 815
		176 815			176 815
Republic of Korea					
Annual programme		35 000			35 000
Plan of action, Middle East	300 000				300 000
	300 000	35 000			335 000
San Marino					
Annual programme		7 922			7 922
		7 922			7 922
Saudi Arabia					
Annual programme		10 000			10 000
Plan of action, Middle East				1 621 333	1 621 333
		10 000		1 621 333	1 631 333

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Senegal					
Annual programme	6 000				6 000
Western Sahara repatriation	1 000				1 000
	7 000				7 000
Spain					
Annual programme		1 097 787			1 097 787
Western Sahara repatriation	4 000 000		466 667		4 466 667
Plan of action, Middle East		746 160			746 160
Other trust funds	200 432	256 881			457 313
	4 200 432	2 100 828	466 667		6 767 927
Sri Lanka					
Annual programme		3 000			3 000
		3 000			3 000
Sweden					
Annual programme	4 067 797	39 966 089			44 033 886
Kampuchean returnees		265 487			265 487
Mozambican returnees		819 672			819 672
Emergency, Horn of Africa	3 389 831	1 639 344			5 029 175
South African repatriation	2 169 491				2 169 491
Humanitarian assistance to Yugoslavia	677 966				677 966
Plan of action, Middle East		6 726 979	5 732 484		12 459 463
Other trust funds	1 016 949	2 580 683			3 597 632
	11 322 034	51 998 254	5 732 484		69 052 772

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Switzerland					
Annual programme	296 296	12 393 896			12 690 192
Emergency fund	699 301	272 109			971 410
Kampuchean returnees	1 440 042				1 440 042
Emergency, Horn of Africa	740 741	661 071			1 401 812
Western Sahara repatriation		2 631 579			2 631 579
South African repatriation	740 741				740 741
Comprehensive plan of action for Indo-Chinese refugees	1 481 481				1 481 481
Plan of action, Middle East		2 166 712			2 166 712
Other trust funds	1 652 332	1 245 679		134 868	3 032 879
	7 050 934	19 371 046		134 868	26 556 848
Thailand					
Annual programme		15 000			15 000
		15 000			15 000
Tunisia					
Annual programme		9 425			9 425
Western Sahara repatriation		2 394			2 394
Plan of action, Middle East	4 791				4 791
	4 791	11 819			16 610
United Arab Emirates					
Annual programme		50 000			50 000
		50 000			50 000
United Kingdom of Great Britain and Northern Ireland					
Annual programme		28 360 508			28 360 508
Emergency fund		286 260			286 260
Kampuchean returnees		865 052			865 052
Emergency, Horn of Africa		1 378 918			1 378 918
Comprehensive plan of action for Indo-Chinese refugees		9 082 106			9 082 106
Plan of action, Middle East		8 095 000			8 095 000
Other trust funds		934 328			934 328
		49 002 172			49 002 172

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
United States of America					
Annual programme	133 590	82 285 095			82 418 685
Emergency Fund		5 500 000			5 500 000
Afghan repatriation programme		3 600 000			3 600 000
Kampuchean returnees	2 000 000	3 000 000			5 000 000
Emergency, Horn of Africa	9 100 000	12 900 000			22 000 000
Cyprus operation	5 957 000	4 000 000			9 957 000
Western Sahara repatriation	2 667 000	4 333 000			7 000 000
South African repatriation		4 000 000			4 000 000
Comprehensive plan of action for Indo-Chinese refugees	1 780 300	14 524 700			16 305 000
Nicaraguan returnees		457 500			457 500
Plan of action, Middle East	4 000 000	24 870 936		15 146 183	44 017 119
Other trust funds	88 000	5 549 000			5 637 000
	25 725 890	165 020 231		15 146 183	205 892 304
Venezuela					
Annual programme		34 346			34 346
		34 346			34 346
Yugoslavia					
Annual programme		30 000			30 000
Plan of action, Middle East			225 225		225 225
		30 000	225 225		255 225
Zaire					
Annual programme		2 000			2 000
		2 000			2 000
TOTAL, GOVERNMENTAL	74 365 783	640 342 812	14 898 900	25 733 398	755 340 893

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
INTERGOVERNMENTAL					
European Economic Community					
Annual programme	11 473 697	12 864 329			24 338 026
Emergency fund	705 128				705 128
Emergency, Horn of Africa	994 231				994 231
South African repatriation	8 974 359				8 974 359
Comprehensive plan of action for Indo-Chinese refugees	11 579 899	1 866 554			13 446 453
Humanitarian assistance to Yugoslavia	2 051 282				2 051 282
Plan of action, Middle East		21 205 461	5 121 951		26 327 412
Other trust funds	11 423 057	18 536 962	18 086 627	103 146	48 149 792
	47 201 653	54 473 306	23 208 578	103 146	124 986 683
United Nations Secretary-General					
Annual programme	263 000				263 000
Nicaraguan returnees	950 000				950 000
	1 213 000				1 213 000
United Nations Trust Fund for Southern Africa					
Annual programme		400 000			400 000
		400 000			400 000
United Nations Development Programme					
Other trust funds	24 250	766 000			790 250
	24 250	766 000			790 250
United Nations Children's Fund					
Annual programme		15 413			15 413
		15 413			15 413
TOTAL, INTERGOVERNMENTAL	48 438 903	55 654 719	23 208 578	103 146	127 405 346

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
NON-GOVERNMENTAL/PRIVATE					
Association to Assist Liberian Refugees, Japan					
Annual programme		18 658			18 658
		18 658			18 658
Association Champenoise (ACCIR), France					
Other trust funds		16 815			16 815
		16 815			16 815
AUSTCARE, Australia					
Emergency fund		6 923			6 923
Comprehensive plan of action for Indo-Chinese refugees		127 788			127 788
Plan of action, Middle East		162 852			162 852
Other trust funds		7 748			7 748
		305 311			305 311
Bank of Tokyo Employees' Union					
Annual programme		7 246			7 246
		7 246			7 246
British Red Cross					
Plan of action, Middle East		1 730 104			1 730 104
		1 730 104			1 730 104
Bukkyo Kaigai Kyoryoku Centre, Japan					
Plan of action, Middle East		9 940			9 940
		9 940			9 940
Canadian Feed the Children Society					
Other trust funds				314 095	314 095
				314 095	314 095

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Croix Rouge Française					
Other trust funds				14 286	14 286
				14 286	14 286
CARITAS, Japan					
Annual programme		4 384			4 384
Plan of action, Middle East		14 340			14 340
		18 724			18 724
Chinese Red Cross					
Annual programme		20 000			20 000
		20 000			20 000
Committee for Refugees in Liberia, Japan					
Annual programme		7 309			7 309
		7 309			7 309
Deutsche Stiftung					
Annual programme		20 000			20 000
Emergency, Horn of Africa		35 625			35 625
Plan of action, Middle East		11 834			11 834
		67 459			67 459
Egawa Co., Ltd., Japan					
Plan of action, Middle East		36 232			36 232
		36 232			36 232
Executive Committee of People of Kanagawa, Japan					
Plan of action, Middle East		27 946			27 946
		27 946			27 946
United Nations Association, Japan					
Annual programme		18 129			18 129
		18 129			18 129

SCHEDULE 1 (continued)

Fund by donor	Cash: Outstanding pledges	Cash: Paid	Kind: Outstanding pledges	Kind: Delivered	Total
Federation of Electric Power Workers' Union, Japan					
Annual programme		7 246			7 246
		7 246			7 246
Federation of UNESCO Associations, Japan					
Plan of action, Middle East		71 739			71 739
		71 739			71 739
Finnish Refugee Council					
Plan of action, Middle East		23 377			23 377
Other trust funds		13 760			13 760
		37 137			37 137
Ford Foundation, United States					
Annual programme	15 000	142 000			157 000
Other trust funds	39 000	48 000			87 000
	54 000	190 000			244 000
Fuji Optical Service, Japan					
Other trust funds				57 773	57 773
				57 773	57 773
Fuji Xerox, Japan					
Other trust funds				15 217	15 217
				15 217	15 217
Fujisawa City Office, Japan					
Plan of action, Middle East		5 216			5 216
		5 216			5 216
Fundacion Principe de Asturias, Spain					
Other trust funds		47 170			47 170
		47 170			47 170

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Georgetown University, United States					
Other trust funds			11 700	27 300	39 000
			11 700	27 300	39 000
Global Rainbowship, Japan					
Annual programme		22 727			22 727
		22 727			22 727
Han Sabetsu, Japan					
Plan of action, Middle East		72 464			72 464
		72 464			74 464
Hoffmann La Roche, Switzerland					
Other trust funds				1 200	1 200
				1 200	1 200
HRH Prince Abdul Aziz, Saudi Arabia					
Annual programme		26 667			26 667
		26 667			26 667
International Center for Human Rights, Canada					
Plan of action, Middle East		8 772			8 772
		8 772			8 772
International Institute of Humanitarian Law, Switzerland					
Other trust funds		30 000			30 000
		30 000			30 000
International Rescue Committee, United States					
Annual programme		25 000			25 000
		25 000			25 000

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Islamic Association of Sudbury, Canada					
Plan of action, Middle East		6 500			6 500
		6 500			6 500
Japan Association of Agencies for Supporting Africa					
Other trust funds				35 000	35 000
				35 000	35 000
Japan Committee for Refugee Relief					
Plan of action, Middle East		2 000 000			2 000 000
Other trust funds		4 000 000			4 000 000
		6 000 000			6 000 000
Japan Joint non-governmental organizations					
Plan of action, Middle East				20 463	20 463
				20 463	20 463
Japan Ladies' Tennis Federation					
Emergency fund		11 450			11 450
		11 450			11 450
Japan Relief Clothing Centre					
Plan of action, Middle East				7 071	7 071
Other trust funds				81 507	81 507
				88 578	88 578
Japan Teachers Association					
Emergency, Horn of Africa		22 901			22 901
		22 901			22 901
Japan Times					
Annual programme		21 739			21 739
Plan of action, Middle East		21 739			21 739
		43 478			43 478

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Jinishian Memorial Programme, United States					
Other trust funds		15 000			15 000
		15 000			15 000
Jinrui Aizen-Kai Sohonbu, Japan					
Plan of action, Middle East		14 493			14 493
		14 493			14 493
Jodo Shinshu Honganjiha, Japan					
Plan of action, Middle East		36 232			36 232
		36 232			36 232
Jodoshu, Japan					
Plan of action, Middle East		207 493			207 493
		207 493			207 493
Kanagawa Prefecture, Japan					
Annual programme		50 725			50 725
Plan of action, Middle East		72 464			72 464
		123 189			123 189
Kinki Corporation, Japan					
Plan of action, Middle East		36 232			36 232
		36 232			36 232
Kokusai Ai-No Koza, Japan					
Annual programme		39 963			39 963
		39 963			39 963
Kokusai Kyoru Centre, Japan					
Annual programme		64 046			64 046
		64 046			64 046
Komeito Fukuoka, Japan					
Plan of action, Middle East		14 493			14 493
		14 493			14 493

SCHEDULE 1 (continued)

Fund by donor	Cash		Kind		Total
	Outstanding pledges	Paid	Outstanding pledges	Delivered	
Konkokyo Peace Activity Centre, Japan					
Plan of action, Middle East		184 954			184 954
		184 954			184 594
Koyasan Shingon-Shu, Japan					
Kampuchean returnees		26 718			26 718
Plan of action, Middle East		21 739			21 739
		48 457			48 457
Kredietbank, Belgique					
Other trust funds		6 944			6 944
		6 944			6 944
Kyuenki, Japan					
Plan of action, Middle East		55 517			55 517
		55 517			55 517
Kwan Wong Tan and Fong, Hong Kong					
Annual programme		24 062			24 062
		24 062			24 062
Lions' Club, Japan					
Plan of action, Middle East		10 614			10 614
		10 614			10 614
Medecins Sans Frontieres, France					
Emergency fund		37 066			37 066
		37 066			37 006
Mainichi Shimbun, Japan					
Annual programme		28 079			28 079
		28 079			28 079

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Middle East Council of Churches, Lebanon					
Plan of action, Middle East		15 000			15 000
		15 000			15 000
Medico International, Germany					
Plan of action, Middle East		584 795			584 795
		584 795			584 795
Mie Prefectural Headquarters, Japan					
Plan of action, Middle East				2 304	2 304
				2 304	2 304
Miscellaneous					
Annual programme		336 084			336 084
Emergency fund		2 732			2 732
Afghan repatriation programme		4 871			4 871
Kampuchean returnees		385			385
Emergency, Horn of Africa		6 562			6 562
Comprehensive plan of action for Indo-Chinese refugees		160			160
Humanitarian assistance to Yugoslavia		883			883
Plan of action, Middle East		1 638 416			1 638 416
Other trust funds		27 111			27 111
		2 017 204			2 017 204
Mr. Arai, Japan					
Plan of action, Middle East		14 493			14 493
		14 493			14 493
Mr. Cristobal Franco, Spain					
Annual programme		9 434			9 434
		9 434			9 434

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Mr. Hindanos, Hong Kong					
Comprehensive plan of action for Indo-Chinese refugees		6 009			6 009
		6 009			6 009
Mr. Hiroshi, Japan					
Annual programme		15 267			15 267
		15 267			15 267
Mr. Nguyen Lien Bang Phuoc, Hong Kong					
Annual programme		5 000			5 000
		5 000			5 000
Mr. Okumura, Japan					
Plan of action, Middle East		7 246			7 246
		7 246			7 246
Mr. Takuji, Japan					
Plan of action, Middle East		5 797			5 797
		5 797			5 797
Mr. Taylor, France					
Annual programme		5 442			5 442
		5 442			5 442
Ms. Arai, Japan					
Plan of action, Middle East		7 246			7 246
		7 246			7 246
Ms. Morokuma, Japan					
Plan of action, Middle East		6 008			6 008
		6 008			6 008

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Ms. Mizushima, Japan					
Plan of action, Middle East		7 246			7 246
		7 246			7 246
Ms. Nishiwaki, Japan					
Plan of action, Middle East		7 246			7 246
		7 246			7 246
National Association Chairmen Prefecture Assemblies, Japan					
Plan of action, Middle East		17 424			17 424
		17 424			17 424
Nishiren Shu, Japan					
Plan of Action, Middle East		75 758			75 758
		75 758			75 758
Nihon Kotsu Kosha Kyotei Ryokan, Japan					
Annual programme		14 493			14 493
		14 493			14 493
Norwegian Refugee Council					
Plan of action, Middle East			772 727		772 727
			772 727		772 727
New South Wales Refugee Fund Committee, Australia					
Other trust funds		10 862			10 862
		10 862			10 862
Okayama Ken Kyoshokuin Kumiai, Japan					
Plan of action, Middle East		14 493			14 493
		14 493			14 493

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Okinawa-Ken Rokyo Centre, Japan					
Plan of action, Middle East		19 565			19 565
		19 565			19 565
OXFAM, United Kingdom					
Plan of action, Middle East			904 671		904 671
Other trust funds		23 186			23 186
		23 186	904 671		927 857
Province of Rome					
Other trust funds		44 492			44 492
		44 492			44 492
Radda Barnen, Sweden					
Other trust funds		120 000			120 000
		120 000			120 000
Rissho Kosei-Kai, Japan					
Plan of action, Middle East		20 000			20 000
		20 000			20 000
Rotary International, Japan					
Plan of action, Middle East		6 522			6 522
		6 522			6 522
Sheikh Al Juraisy, Saudi Arabia					
Annual programme		26 666			26 666
		26 666			26 666
Sasakawa Foundation, Japan					
Annual programme	1 315 000				1 315 000
	1 315 000				1 315 000

SCHEDULE 1 (continued)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
Seicho No Ie, Japan					
Plan of action, Middle East		354 285			354 285
		354 285			354 285
Seibo Homonkai, Japan					
Plan of action, Middle East		36 232			36 232
		36 232			36 232
Shin Nihon Kanzai Company, Japan					
Plan of action, Middle East		7 246			7 246
		7 246			7 246
Shin Shu Otani, Japan					
Plan of action, Middle East		8 693			8 693
		8 693			8 693
Shinwa Kai, Japan					
Plan of action, Middle East		7 246			7 246
		7 246			7 246
Socialist Party of Japan					
Plan of action, Middle East		93 333			93 333
		93 333			93 333
Société Générale de Belgique					
Other trust funds		13 889			13 889
		13 889			13 889
Soka Gakkai, Japan					
Annual programme		174 884			174 884
Comprehensive plan of action for Indo-Chinese Refugees		95 652			95 652
Plan of action, Middle East		208 838			208 838
Other trust funds		141 271			141 271
		620 645			620 645

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Soroptimist International of Americas, Japan					
Annual programme		3 493			3 493
Kampuchean returnees		36 397			36 397
Emergency, Horn of Africa		7 634			7 634
Humanitarian assistance to Yugoslavia		16 033			16 033
Plan of action, Middle East		7 246			7 246
Other trust funds		12 970			12 970
		83 773			83 773
Sotoshu, Japan					
Plan of action, Middle East		434 783			434 783
		434 783			434 783
St. Alban's Church, Japan					
Plan of action, Middle East		7 739			7 739
		7 739			7 739
Stichting Vluchteling, Netherlands					
Annual programme		447 131			447 131
Kampuchean returnees		150 000			150 000
Emergency, Horn of Africa		100 000			100 000
Comprehensive plan of action for Indo-Chinese refugees		38 316			38 316
Humanitarian assistance to Yugoslavia		50 000			50 000
Plan of action, Middle East		601 378			601 378
		1 386 825			1 386 825
TEC Electronics Corporation, Japan					
Annual programme		36 232			36 232
		36 232			36 232

SCHEDULE 1 (continued)

Fund by donor	Cash Outstanding pledges	Cash Paid	Kind Outstanding pledges	Kind Delivered	Total
Tendaishu, Japan					
Plan of action, Middle East		144 928			144 928
		144 928			144 928
The Setouchi Bank Ltd., Japan					
Annual programme		33 789			33 789
		33 789			33 789
Tilley Endurables Inc., Canada					
Other trust funds				392 806	392 806
				392 806	392 806
Tree of Life, Japan					
Annual programme		197 888			197 888
		197 888			197 888
United Nations Association, United Kingdom					
Annual programme		30 826			30 826
Plan of action, Middle East		84 566			84 566
		115 392			115 392
United Nations Office at Geneva Staff Council					
Plan of action, Middle East		6 711			6 711
		6 711			6 711
Urasenke Tanko-Kai Sohonbu, Japan					
Plan of action, Middle East		14 493			14 493
		14 493			14 493
USA for UNHCR					
Annual programme	125 000	125 000			250 000
	125 000	125 000			250 000

SCHEDULE 1 (concluded)

	Cash		Kind		
Fund by donor	Outstanding pledges	Paid	Outstanding pledges	Delivered	Total
World Festival Choir, Norway					
Other trust funds		47 538			47 538
		47 538			47 538
World Vision International, United States					
Other trust funds				26 084	26 084
				26 084	26 084
Yokohama City Employees' Union, Japan					
Plan of action, Middle East		5 844			5 844
		5 844			5 844
Yokohama Pilot Club, Japan					
Annual programme		7 246			7 246
		7 246			7 246
Zenkoku Tomo-No Kai, Japan					
Plan of action, Middle East		36 232			36 232
		36 232			36 232
Zennipon					
Plan of action, Middle East		73 030			73 030
		73 030			73 030
24-Hour TV Charity, Japan					
Other trust funds				30 300	30 300
				30 300	30 300
TOTAL, NON-GOVERNMENTAL/ PRIVATE	1 494 000	16 865 080	1 689 098	1 025 406	21 073 584
GRAND TOTAL	124 298 686	712 862 611	39 796 576	26 861 950	903 819 823

SCHEDULE 2

Status of prior years' outstanding contributions as at 31 December 1991

(United States dollars)

Donor	Year	Cash	Kind	Total
GOVERNMENTAL				
Angola				
Other trust funds	1989	20 000		20 000
		20 000		20 000
Belgium				
Annual programme	1990	320 513		320 513
		320 513		320 513
Benin				
Annual programme	1990	2 000		2 000
		2 000		2 000
Costa Rica				
Annual programme	1988	2 344		2 344
		2 344		2 344
Cyprus				
Annual programme	1990	6 631		6 631
		6 631		6 631
Djibouti				
Annual programme	1990	1 000		1 000
Annual programme	1989	1 000		1 000
		2 000		2 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
France				
Annual programme	1990	924 802		924 802
Other trust funds	1990		190 840	190 840
		924 802	190 840	1 115 642
Germany				
Other trust funds	1990		630 140	630 140
			630 140	630 140
Holy See				
Annual programme	1989	5 000		5 000
		5 000		5 000
India				
Other trust funds	1990	100 000	685 000	785 000
		100 000	685 000	785 000
Italy				
Annual programme	1987	29 338		29 338
Annual programme	1988		1 167 857	1 167 857
Annual programme	1989	757 576		757 576
Other trust funds	1986		1 713 287	1 713 287
Other trust funds	1988		716 906	716 906
Other trust funds	1989		3 840 000	3 840 000
		786 914	7 438 050	8 224 964
Kuwait				
Other trust funds	1990		348 300	348 300
			348 300	348 300

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Libyan Arab Jamahiriya				
Annual programme	1989	15 000		15 000
		15 000		15 000
Madagascar				
Annual programme	1988	338		338
Annual programme	1989	316		316
		654		654
Malaysia				
Annual programme	1989	20 000		20 000
		20 000		20 000
Morocco				
Other trust funds	1989	50 000		50 000
		50 000		50 000
Netherlands				
Other trust funds	1990	66 747		66 747
		66 747		66 747
Nicaragua				
Annual programme	1988	833		833
		833		833
Nigeria				
Other trust funds	1989	100 000		100 000
		100 000		100 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Saudi Arabia				
Other trust funds	1990		3 570 000	3 570 000
			3 570 000	3 570 000
Somalia				
Annual programme	1987	1 515		1 515
Annual programme	1988	1 176		1 176
Annual programme	1989	1 189		1 189
		3 880		3 880
Spain				
Other trust funds	1990	138 144		138 144
		138 144		138 144
Sudan				
Annual programme	1990	4 545		4 545
		4 545		4 545
Switzerland				
Annual programme	1990	104 823		104 823
Annual programme	1989	2 000		2 000
Other trust funds	1989	99 822		99 822
		206 645		206 645
Syrian Arab Republic				
Annual programme	1988	1 000		1 000
		1 000		1 000

SCHEDULE 2 (continued)

Donor	Year	Cash	Kind	Total
Togo				
Other trust funds	1990	5 000		5 000
		5 000		5 000
United Kingdom of Great Britain and Northern Ireland				
Other trust funds	1990	492 126		492 126
		492 126		492 126
Viet Nam				
Annual programme	1990	1 500		1 500
		1 500		1 500
Zaire				
Annual programme	1988	1 500		1 500
		1 500		1 500
TOTAL, GOVERNMENTAL		3 277 778	12 862 330	15 140 108
INTERGOVERNMENTAL				
AGFUND				
Annual programme	1987	120 000		120 000
Annual programme	1989	225 000		225 000
Other trust funds	1988	600 000		600 000
		945 000		945 000

SCHEDULE 2 (concluded)

Donor	Year	Cash	Kind	Total
European Economic Community				
Annual programme	1990	7 979 515		7 979 515
Annual programme	1987	83 985		83 985
Annual programme	1989	1 493 704		1 493 704
Emergency Fund	1990	273 598		273 598
Other trust funds	1990	7 494 552	1 997 248	9 491 800
Other trust funds	1988	95 426		95 426
Other trust funds	1989	586 279	136 713	722 992
		18 007 059	2 133 961	20 141 020
The OPEC Fund				
Annual programme	1990	80 000		80 000
		80 000		80 000
United Nations Development Programme				
Other trust funds	1989	171 000		171 000
		171 000		171 000
TOTAL, INTERGOVERNMENTAL		19 203 059	2 133 961	21 337 020
NON-GOVERNMENTAL/PRIVATE				
Norwegian Refugee Council				
Other trust funds	1990		168 179	168 179
			168 179	168 179
Redd Barna, Norway				
Annual programme	1990	181 759		181 759
		181 759		181 759
TOTAL, NON-GOVERNMENTAL/PRIVATE		181 759	168 179	349 938
GRAND TOTAL		22 662 596	15 164 470	37 827 066

SCHEDULE 3

General Programmes

Appropriations and expenditure under the annual programme as at 31 December 1991

(United States dollars)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
AFRICA						
Angola						
Care and maintenance	310 000			-13 782	250 000	46 218
Local settlement	55 300	475 000		2 668	532 968	
Repatriation	80 800	560 000			623 050	17 750
Programme support and administration	716 800			132 411	849 211	
	1 162 900	1 035 000		121 297	2 255 229	63 968
Benin						
Care and maintenance	31 300				26 765	4 535
	31 300				26 765	4 535
Botswana						
Care and maintenance	61 500				61 000	500
Local settlement	357 500	15 500		10 735	367 235	16 500
Resettlement	90 000	22 275			112 275	
Repatriation	20 300				20 300	
Programme support and administration	296 500			32 865	329 365	
	825 800	37 775		43 600	890 175	17 000
Burkina Faso						
Care and maintenance	35 900			20 200	56 100	
	35 900			20 200	56 100	
Burundi						
Care and maintenance	109 000				93 413	15 587
Local settlement	291 500	45 377		11 114	336 685	11 306
Programme support and administration	236 300				218 916	17 384
	636 800	45 377		11 114	649 014	44 277
Cameroon						
Care and maintenance	191 200	32 326			223 526	
Local settlement	178 700	17 000		20 533	216 233	
Repatriation	360 000	36 076		38 000	434 076	
Programme support and administration	475 200				453 481	21 719
	1 205 100	85 402		58 533	1 327 316	21 719
Central African Republic						
Care and maintenance	671 200	34 054		24 020	694 348	34 926
Local settlement	14 100			14 759	15 426	13 433
Repatriation	36 000	10 785		66 760	112 634	911
	721 300	44 839		105 539	822 408	49 270
Congo						
Local settlement	212 100	3 646		37 833	253 579	
Resettlement	14 500				7 400	7 100
Repatriation	30 000	8 891		10 770	49 661	
	256 600	12 537		48 603	310 640	7 100

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between: Programme reserve	Transfers from/between: Overall allocations	Appropriations	Expenditure	Unobligated balance
Côte d'Ivoire						
Care and maintenance	10 590 700			-1 153 173	8 665 949	771 578
	10 590 700			-1 153 173	8 665 949	771 578
Djibouti						
Care and maintenance	1 781 100	120 226		-142 900	1 726 979	31 447
Repatriation	194 900			142 900	297 000	40 800
Programme support and administration	476 400				466 899	9 501
	2 452 400	120 226			2 490 878	81 748
Ethiopia						
Care and maintenance	60 675 400			-9 007 187	51 446 473	221 740
Local settlement	584 100			502 341	969 541	116 900
Resettlement	74 600				67 376	7 224
Repatriation	8 000				8 000	
Programme support and administration	1 364 500			-355 969	1 003 417	5 114
	62 706 600			-8 860 815	53 494 807	350 978
Gabon						
Local settlement	57 700				57 700	
	57 700				57 700	
Ghana						
Care and maintenance	514 800			31 825	537 965	8 660
	514 800			31 825	537 965	8 660
Guinea						
Care and maintenance	14 155 100		226 400	-488 320	13 893 180	
	14 155 100		226 400	-488 320	13 893 180	
Guinea-Bissau						
Care and maintenance			249 600		249 600	
			249 600		249 600	
Kenya						
Care and maintenance	3 039 600	1 000 000		5 440 226	9 461 736	18 090
Local settlement	621 000				610 100	10 900
Resettlement	211 300			32 196	232 196	11 300
Repatriation	8 500				5 110	3 390
Programme support and administration	730 400			10 287	740 687	
	4 610 800	1 000 000		5 482 709	11 049 829	43 680
Lesotho						
Care and maintenance	47 700				43 000	4 700
Local settlement	82 800				54 761	28 039
Programme support and administration	147 800			195 666	343 466	
	278 300			195 666	441 227	32 739
Liberia						
Care and maintenance	21 600			63 765	85 365	
	21 600			63 765	85 365	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Malawi						
Care and maintenance	25 018 800			-45 081	24 971 537	2 182
Repatriation	63 000				10 000	53 000
Programme support and administration	459 200				385 513	73 687
	25 541 000			-45 081	25 367 050	128 869
Mali						
Care and maintenance			625 400		625 400	
Local settlement	21 900				21 900	
	21 900		625 400		647 300	
Mozambique						
Care and maintenance	175 200			-34 942	103 203	37 055
Resettlement	53 700				5 000	48 700
Programme support and administration	502 300			-177 250	323 561	1 489
	731 200			-212 192	431 764	87 244
Namibia						
Care and maintenance			60 000		47 203	12 797
			60 000		47 203	12 797
Niger						
Care and maintenance			126 400		126 400	
			126 400		126 400	
Nigeria						
Care and maintenance	497 400	86 169		2 343	585 912	
Local settlement	39 000				37 500	1 500
Programme support and administration	151 800			102 057	253 857	
	688 200	86 169		104 400	877 269	1 500
Rwanda						
Care and maintenance	141 100	321 000			461 850	250
Local settlement	353 800	3 000		115 100	437 696	34 204
Repatriation			27 800		27 800	
Programme support and administration	302 600				296 095	6 505
	797 500	324 000	27 800	115 100	1 223 441	40 959
Senegal						
Care and maintenance	741 800		91 200	18 101	850 037	1 064
Local settlement	2 122 400	7 319		404 280	2 427 734	106 265
Resettlement	174 400			14 451	188 851	
Programme support and administration	815 300			43 566	858 866	
	3 853 900	7 319	91 200	480 398	4 325 488	107 329
Sierra Leone						
Care and maintenance	2 545 300			-342 765	2 038 273	164 262
Local settlement	5 300				3 900	1 400
	2 550 600			-342 765	2 042 173	165 662
Somalia						
Care and maintenance	3 413 600			34 942	3 448 542	
Local settlement	348 100			165 401	333 501	180 000
Repatriation	62 900			975	63 875	
Programme support and administration	815 800			462 398	1 278 198	
	4 640 400			663 716	5 124 116	180 000

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Sudan						
Care and maintenance	3 842 400	290 700		717 600	4 834 700	16 000
Local settlement	7 601 300			1 773 234	9 335 069	39 465
Resettlement	155 400			-51 565	103 738	97
Repatriation	174 500			36 200	195 205	15 495
Programme support and administration	2 067 000			283 447	2 350 447	
	13 840 600	290 700		2 758 916	16 819 159	71 057
Swaziland						
Care and maintenance	1 238 900	26 666		9 265	1 259 313	15 518
Local settlement	282 200				275 400	6 800
Resettlement	5 300				2 000	3 300
Programme support and administration	293 000			27 892	320 892	
	1 819 400	26 666		37 157	1 857 605	25 618
Togo						
Care and maintenance	152 200			-5 804	133 496	12 900
Local settlement	10 200				10 200	
	162 400			-5 804	143 696	12 900
Uganda						
Care and maintenance	70 000	29 678			95 378	4 300
Local settlement	2 294 100	2 408		838 515	3 104 523	30 500
Programme support and administration	645 800			62 789	708 589	
	3 009 900	32 086		901 304	3 908 490	34 800
United Republic of Tanzania						
Care and maintenance	254 200			80 604	272 873	61 931
Local settlement	919 900			-19 466	817 812	82 622
Resettlement	5 000				3 500	1 500
Repatriation	15 000	20 650			34 250	1 400
Programme support and administration	646 100				633 068	13 032
	1 840 200	20 650		61 138	1 761 503	160 485
West Africa						
Care and maintenance	49 000				33 780	15 220
Resettlement	25 000				25 000	
Repatriation	70 000			110 000	170 000	10 000
	144 000			110 000	228 780	25 220
Zaire						
Care and maintenance	2 765 500			-52 305	2 663 931	49 264
Local settlement	1 482 900			-18 789	1 397 111	67 000
Resettlement	12 000					12 000
Repatriation	79 800				57 700	22 100
Programme support and administration	812 700			437 638	1 250 338	
	5 152 900			366 544	5 369 080	150 364
Zambia						
Care and maintenance	524 000			10 201	446 052	88 149
Local settlement	1 462 100			-25 436	1 361 649	75 015
Resettlement	15 000				11 000	4 000
Repatriation	70 000				63 650	6 350
Programme support and administration	539 000			159 175	698 175	
	2 610 100			143 940	2 580 526	173 514

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Zimbabwe						
Care and maintenance	2 812 900			-583 826	2 157 474	71 600
Local settlement		214 282			214 282	
Repatriation	17 200				3 000	14 200
Programme support and administration	303 600			23 404	327 004	
	3 133 700	214 282		-560 422	2 701 760	85 800
REGIONAL TOTAL	170 801 600	3 383 028	1 406 800	256 892	172 886 950	2 961 370
EAST AND SOUTH-EAST ASIA AND OCEANIA						
Australia						
Care and maintenance	20 000				14 999	5 001
Programme support and administration	526 600			-72 605	436 851	17 144
	546 600			-72 605	451 850	22 145
Bangladesh						
Care and maintenance	173 500				159 537	13 963
	173 500				159 537	13 963
China						
Care and maintenance	100 000	56 500		100 000	256 320	180
Local settlement	3 000 000	1 000 000			4 000 000	
Programme support and administration	286 600				276 420	10 180
	3 386 600	1 056 500		100 000	4 532 740	10 360
Hong Kong						
Care and maintenance	3 844 700			-84 839	3 750 373	9 486
Resettlement	371 800			72 500	444 300	
Programme support and administration	439 600			19 990	459 590	
	4 656 100			7 651	4 654 263	9 488
India						
Care and maintenance	4 313 700			-686 550	3 349 409	277 741
Local settlement	52 800				35 184	17 616
Repatriation	164 400				122 600	41 800
Programme support and administration	226 300			728	227 028	
	4 757 200			-685 822	3 734 221	337 157
Indonesia						
Care and maintenance	208 700				208 700	
Programme support and administration	413 000			133 608	546 608	
	621 700			133 608	755 308	
Japan						
Care and maintenance	1 771 800			-100 000	1 590 476	81 324
Programme support and administration	1 494 300			-193 014	1 300 914	372
	3 266 100			-293 014	2 891 390	81 696
Lao People's Democratic Republic						
Programme support and administration	121 500			40 594	162 094	
	121 500			40 594	162 094	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Appropriations	Expenditure	Unobligated balance
Malaysia						
Care and maintenance	878 000				866 900	11 100
Local settlement	610 300				608 937	1 363
Resettlement	284 000				284 000	
Programme support and administration	700 500			-217 708	464 309	18 483
	2 472 800			-217 708	2 224 146	30 946
Nepal						
Care and maintenance	121 500	125 000		69 500	316 000	
Programme support and administration	180 800			7 274	188 074	
	302 300	125 000		76 774	504 074	
Other countries, Asia						
Resettlement	1 695 600	326 589		176 132	1 975 976	222 345
	1 695 600	326 589		176 132	1 975 976	222 345
Papua New Guinea						
Local settlement	1 065 600	9 663		199 700	1 265 300	9 663
Repatriation	10 000	37 093			47 093	
Programme support and administration	182 100			76 098	258 198	
	1 257 700	46 756		275 798	1 570 591	9 663
Philippines						
Care and maintenance	173 700			-2 500	152 711	18 489
Local settlement	243 800	6 169		2 500	252 469	
Resettlement	5 617 200	19 212		1 000 425	6 621 191	15 646
Programme support and administration	294 200			-40 594	237 737	15 869
	6 328 900	25 381		959 831	7 264 108	50 004
Republic of Korea						
Care and maintenance	242 700				190 109	52 591
	242 700				190 109	52 591
Singapore						
Care and maintenance	353 800	35 200			360 800	28 200
Programme support and administration	278 900			-51 024	225 542	2 334
	632 700	35 200		-51 024	586 342	30 534
Sri Lanka						
Programme support and administration	282 400			-68 117	214 283	
	282 400			-68 117	214 283	
Thailand						
Care and maintenance	13 997 400			-178 562	13 143 738	675 100
Resettlement	1 129 400	2 727		15 130	1 136 757	10 500
Programme support and administration	1 193 900			51 024	1 243 865	1 059
	16 320 700	2 727		-112 408	15 524 360	686 659
Viet Nam						
Local settlement	500 000			122 000	500 000	122 000
Resettlement	120 000				71 500	48 500
Programme support and administration	551 000			-141 196	393 314	16 490
	1 171 000			-19 196	964 814	186 990
REGIONAL TOTAL	48 236 100	1 618 153		250 494	48 360 206	1 744 541

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between		Appropriations	Expenditure	Unobligated balance
		Programme reserve	Overall allocations			
EUROPE AND NORTH AMERICA						
Austria						
Local settlement	261 200				256 214	4 986
Programme support and administration	521 400			1 718	516 556	6 562
	782 600			1 718	772 770	11 548
Belgium						
Local settlement	45 200				45 200	
Programme support and administration	892 000			388	882 538	9 850
	937 200			388	927 738	9 850
Canada						
Local settlement	393 000				393 000	
Programme support and administration	515 500			106 091	621 591	
	908 500			106 091	1 014 591	
France						
Local settlement	793 300	9 491		14 139	816 930	
Repatriation	59 000			70 000	129 000	
Programme support and administration	968 000			-98 995	869 005	
	1 820 300	9 491		-14 856	1 814 935	
Germany						
Local settlement	564 800				483 000	81 800
Programme support and administration	1 382 800			-26 104	1 329 914	26 782
	1 947 600			-26 104	1 812 914	108 582
Greece						
Care and maintenance	1 337 700	5 569		47 323	1 390 592	
Local settlement	62 700			-10 785	49 698	2 217
Programme support and administration	96 200			26 329	106 752	15 777
	1 496 600	5 569		62 867	1 547 042	17 994
Hungary						
Care and maintenance			27 578		27 578	
Local settlement	1 000 000			-80 059	750 000	169 941
Programme support and administration	191 500			141 196	332 696	
	1 191 500		27 578	61 137	1 110 274	169 941
Ireland						
Local settlement	14 200			-1 200	4 400	8 600
	14 200			-1 200	4 400	8 600
Italy						
Care and maintenance	1 568 000			33 085	1 601 085	
Local settlement	276 400			9 009	285 409	
Resettlement	13 900				13 900	
Programme support and administration	1 448 000			107 334	1 555 334	
	3 306 300			149 428	3 455 728	
Malta						
Care and maintenance	37 500	2 300			39 800	
	37 500	2 300			39 800	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Netherlands						
Programme support and administration	181 500				141 115	40 385
	181 500				141 115	40 385
Other countries, Europe						
Care and maintenance	382 500		85 800	-258 333	207 614	2 353
	382 500		85 800	-258 333	207 614	2 353
Poland						
Local settlement			227 565		227 565	
			227 565		227 565	
Portugal						
Local settlement	213 600			79 254	292 854	
Programme support and administration	20 000				4 100	15 900
	233 600			79 254	296 954	15 900
Spain						
Local settlement	423 200			2 666	425 866	
Repatriation	7 300				7 002	298
Programme support and administration	328 400			7 520	335 920	
	758 900			10 186	768 788	298
Sweden						
Local settlement	247 000			-44 006	202 237	757
Programme support and administration	596 200			-88 750	505 534	1 916
	843 200			-132 756	707 771	2 673
Switzerland						
Local settlement	458 400	5 000			463 400	
	458 400	5 000			463 400	
Turkey						
Care and maintenance	1 015 900			13 106	1 023 669	5 337
Local settlement	31 600			1 113	32 713	
Resettlement	294 600			181 242	470 843	4 999
Programme support and administration	259 800			271 160	530 960	
	1 601 900			466 621	2 058 185	10 336
United Kingdom of Great Britain and Northern Ireland						
Local settlement	457 200			700	457 838	62
Repatriation	100 000			500	100 500	
Programme support and administration	780 300			-2 106	771 669	6 525
	1 337 500			-906	1 330 007	6 587
United States of America						
Local settlement	469 500			-2 666	466 681	153
Resettlement	114 600			21 450	136 050	
Programme support and administration	1 022 300			-36 337	946 882	39 081
	1 606 400			-17 553	1 549 613	39 234

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Yugoslavia						
Care and maintenance	4 364 700	200 000			3 680 000	884 700
Resettlement	292 100			28 557	320 657	
Programme support and administration	455 300			10 008	465 308	
	5 112 100	200 000		38 565	4 465 965	884 700
REGIONAL TOTAL	24 958 300	222 360	340 943	524 547	24 717 169	1 328 981
LATIN AMERICA AND THE CARIBBEAN						
Argentina						
Local settlement	500 900			178 673	678 929	644
Resettlement	8 000	12 000			20 000	
Repatriation	168 000				167 964	36
Programme support and administration	400 100			351	400 451	
	1 077 000	12 000		179 024	1 267 344	680
Belize						
Local settlement	487 000	31 900		14 951	533 851	
Programme support and administration	76 800			11 562	88 362	
	563 800	31 900		26 513	622 213	
Bolivia						
Care and maintenance	100 000			50 000	150 000	
	100 000			50 000	150 000	
Brazil						
Care and maintenance	90 000			20 000	110 000	
Programme support and administration	216 900			-1 765	213 774	1 361
	306 900			18 235	323 774	1 361
Chile						
Care and maintenance	51 200	10 500			59 174	2 526
Programme support and administration	201 700			1 765	203 465	
	252 900	10 500		1 765	262 639	2 526
Colombia						
Care and maintenance	35 300				35 300	
	35 300				35 300	
Costa Rica						
Local settlement	2 526 800			-26 757	2 271 643	228 400
Repatriation	83 500			40 100	123 600	
Programme support and administration	730 600			-1 563	722 732	6 305
	3 340 900			11 780	3 117 975	234 705
Ecuador						
Care and maintenance	109 000				95 980	13 020
	109 000				95 980	13 020
El Salvador						
Local settlement	179 100			10 093	189 193	
Programme support and administration	172 700				166 250	6 450
	351 800			10 093	355 443	6 450

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between Programme reserve	Transfers from/between Overall allocations	Transfers from/between Appropriations	Expenditure	Unobligated balance
Guatemala						
Care and maintenance	216 200			37 712	253 912	
Repatriation	90 000				65 000	25 000
Programme support and administration	44 100			-9 999	34 101	
	350 300			27 713	353 013	25 000
Honduras						
Local settlement	187 900	400		-65 000	117 062	6 238
Repatriation	1 604 700			-61 064	1 543 636	
Programme support and administration	448 200			-9 771	437 015	1 414
	2 240 800	400		-135 835	2 097 713	7 652
Latin America - North-western						
Care and maintenance	20 000				20 000	
Repatriation	96 400				96 400	
	116 400				116 400	
Latin America - Northern						
Local settlement	151 700				147 500	4 200
Repatriation	540 000	7 800		-31 600	498 179	18 021
	691 700	7 800		-31 600	645 679	22 221
Latin America - Southern						
Repatriation	30 000				30 000	
	30 000				30 000	
Mexico						
Care and maintenance	2 230 500			-20 908	2 179 592	30 000
Local settlement	4 709 300	146 600		-89 695	4 761 752	4 453
Resettlement	14 400	700		-1 000	14 100	
Repatriation	215 000	18 000			135 000	98 000
Programme support and administration	916 600			9 420	926 020	
	8 085 800	165 300		-102 183	8 016 464	132 453
Nicaragua						
Local settlement	54 800			18 500	67 900	5 400
Repatriation	221 000	65 700			286 700	
Programme support and administration	268 200			-50 024	169 420	48 756
	544 000	65 700		-31 524	524 020	54 156
Panama						
Local settlement	181 300	22 500			181 200	22 600
	181 300	22 500			181 200	22 600
Paraguay						
Care and maintenance	17 500				17 500	
	17 500				17 500	
Peru						
Care and maintenance	65 000				65 000	
	65 000				65 000	
Uruguay						
Care and maintenance	120 000				120 000	
	120 000				120 000	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Venezuela						
Care and maintenance	49 700				47 459	2 241
Programme support and administration	573 400			15 674	589 074	
	623 100			15 674	636 533	2 241
REGIONAL TOTAL	19 203 500	316 100		39 655	19 034 190	525 065
MIDDLE EAST AND SOUTH-WEST ASIA						
Afghanistan						
Care and maintenance	65 000			-26 700	24 000	14 300
	65 000			-26 700	24 000	14 300
Algeria						
Care and maintenance	3 088 100	218		300 000	3 365 520	22 798
Programme support and administration	241 400			50 249	291 649	
	3 329 500	218		350 249	3 657 169	22 798
Cyprus						
Care and maintenance	115 000			-14 500	69 100	31 400
	115 000			-14 500	69 100	31 400
Egypt						
Care and maintenance	37 600	15 000		15 000	67 573	27
Local settlement	264 700			26 631	286 777	4 554
Resettlement	30 000	8 461		6 700	39 055	6 106
Programme support and administration	496 000			204 857	700 857	
	828 300	23 461		253 188	1 094 262	10 687
Iran (Islamic Republic of)						
Care and maintenance	150 000				150 000	
Local settlement	12 654 200			62 845	12 650 629	66 416
Programme support and administration	637 100			8 119	645 219	
	13 441 300			70 964	13 445 848	66 416
Iraq						
Resettlement	748 700	81 000		-155 006	667 757	6 937
	748 700	81 000		-155 006	667 757	6 937
Lebanon						
Local settlement	69 700				56 582	13 118
Programme support and administration	258 500				232 624	25 876
	328 200				289 206	38 994
Libya						
Care and maintenance			266 799		266 799	
			266 799		266 799	
Mauritania						
Local settlement			188 015		188 015	
			188 015		188 015	

SCHEDULE 3 (continued)

Project by region and country	Executive Committee appropriations	Transfers from/between			Expenditure	Unobligated balance
		Programme reserve	Overall allocations	Appropriations		
Middle East						
Care and maintenance	122 000				122 000	
Local settlement	274 800			-11 700	263 000	100
Resettlement	17 000				11 800	5 200
	413 800			-11 700	396 800	5 300
Morocco						
Care and maintenance	108 100	1 883		-21 630	81 428	6 925
Local settlement	17 500	3 007			19 507	1 000
	125 600	4 890		-21 630	100 935	7 925
Pakistan						
Care and maintenance	30 555 100			-1 063 270	29 368 744	123 086
Resettlement	101 800			-36 538	65 045	217
Programme support and administration	2 223 000			-263 225	1 905 299	54 476
	32 879 900			-1 363 033	31 339 088	177 779
Tunisia						
Local settlement	81 300	563		-11 300	70 563	
	81 300	563		-11 300	70 563	
United Arab Emirates						
Care and maintenance	45 100				45 100	
	45 100				45 100	
Yemen						
Care and maintenance	6 700	1 736			8 436	
Local settlement	317 300			47 571	364 871	
	324 000	1 736		47 571	373 307	
REGIONAL TOTAL	52 725 700	111 868	454 814	-881 897	52 027 949	382 536
OVERALL ALLOCATIONS						
Care and maintenance	11 474 100	715 325	-1 759 177	-143 000	10 083 324	203 924
Emergency assistance	498 600	82 233			464 825	116 008
Local settlement	1 496 200	395 900	-415 580	-308 290	1 034 881	133 349
Programme reserve	7 500 000	-7 478 428				21 572
Resettlement	724 100	47 653		433 650	1 202 922	2 481
Repatriation	542 800		-27 800	15 000	515 000	15 000
Programme support and administration	20 875 300	585 808		-187 051	21 035 764	238 293
REGIONAL TOTAL	43 111 100	-5 651 509	-2 202 557	-189 691	34 336 716	730 627
TOTAL, ANNUAL PROGRAMME	359 036 300				351 363 180	7 673 120

SCHEDULE 3 (continued)

GENERAL PROGRAMMES

Appropriation and expenditure under the Emergency Fund as at 31 December 1991

(United States dollars)

	Appropriation	Transfer	Expenditure	Unobligated balance
Angola		490 000	490 000	
Burundi		291 049	291 002	47
Central African Republic		719 848	718 848	1 000
Djibouti		1 831 985	1 812 890	19 095
Ethiopia		1 000 000	1 000 000	
Kenya		1 200 000	1 200 000	
Malawi		865 500	865 500	
Sudan		4 300 405	4 071 331	229 074
Zaire		1 129 931	1 129 931	
REGIONAL TOTAL		11 828 718	11 579 502	249 216
Bangladesh		100 000	100 000	
Cambodia		30 000	30 000	
China		50 000	50 000	
Philippines		50 000	49 963	37
REGIONAL TOTAL		230 000	229 963	37
Hungary		2 900 000	2 900 000	
Italy		93 400	80 860	12 540
Yugoslavia		1 064 000	1 050 000	14 000
REGIONAL TOTAL		4 057 400	4 030 860	26 540
Cuba		265 000	265 000	
Honduras		123 000	123 000	
Venezuela		200 000	200 000	
REGIONAL TOTAL		588 000	588 000	

SCHEDULE 3 (concluded)

	Appropriation	Transfer	Expenditure	Unobligated balance
Mauritania		497 581	495 599	1 982
Yemen		710 025	710 025	
REGIONAL TOTAL		1 207 606	1 205 624	1 982
OVERALL ALLOCATIONS	20 000 000	(17 911 724)	985 553	1 102 723
REGIONAL TOTAL	20 000 000	(17 911 724)	985 553	1 102 723
TOTAL, EMERGENCY FUND	20 000 000	-	18 619 502	1 380 498

SCHEDULE 4

Special accounts

Funds allocated and expenditure in 1991

(United States dollars)

Fund by country	Funds allocated	Expenditure	Unobligated balance
Education account			
Algeria	39 837	30 907	8 930
Argentina	14 230	14 200	30
Bangladesh	29 688	29 688	
Botswana	91 852	67 614	24 238
Brazil	25 000	25 000	
Burkina Faso	41 202	41 202	
Burundi	136 771	136 771	
Cameroon	82 837	82 837	
Central African Republic	12 500	12 491	9
Colombia	2 500	2 500	
Congo	244 916	244 916	
Costa Rica	22 700	16 629	6 071
Côte d'Ivoire	55 600	55 600	
Dominican Republic	4 600	3 189	1 411
Egypt	166 700	166 409	291
Ethiopia	67 700	67 700	
Gabon	41 071	41 071	
Ghana	34 200	34 200	
Guinea	3 350	3 350	
India	44 400	40 534	3 866
Italy	65 500	62 977	2 523
Kenya	48 000	32 900	15 100
Latin America			
North-western	13 550	13 550	
Southern	85 800	85 800	
Lesotho	80 333	80 333	
Mali	59 900	59 900	
Mexico	86 800	86 800	
Middle East	50 000	40 395	9 605
Morocco	56 136	56 136	
Niger	43 300	43 300	
Nigeria	35 500	34 290	1 210
Overall allocations	83 122	80 000	3 122
Pakistan	81 200	69 827	11 373
Panama	14 150	12 000	2 150
Papua New Guinea	22 000	22 000	
Rwanda	246 368	244 768	1 600

SCHEDULE 4 (concluded)

Fund by country	Funds allocated	Expenditure	Unobligated balance
Senegal	279 417	279 417	
Sudan	245 000	245 000	
Swaziland	54 200	54 200	
Togo	77 100	77 100	
Tunisia	34 000	19 149	14 851
Uganda	23 500	20 379	3 121
United Republic of Tanzania	50 500	40 000	10 500
Zaire	320 000	320 000	
Zambia	38 600	38 600	
Total, education account	3 355 630	3 235 629	120 001
Total, Staff Housing Fund a/	754 065	212 405	541 660

a/ See schedule 7.

SCHEDULE 5

Special programmes

Funds available and expenditure in 1991

(United States dollars)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
AFGHAN REPATRIATION PROGRAMME				
Afghanistan				
Repatriation		1 040 000		
	2 763 713	1 040 000		1 723 713
Iran (Islamic Republic of)				
	1 157 444			1 157 444
Overall allocations				
Repatriation		3 770 784		
	5 898 839	3 770 784		2 128 055
Pakistan				
Repatriation		4 720 750		
	6 163 785	4 720 750		1 443 035
TOTAL, AFGHAN REPATRIATION PROGRAMME	15 983 781	9 531 534		6 452 247

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
KAMPUCHEAN RETURNEES				
Cambodia				
Care and maintenance		2 337 964		
Repatriation		15 765 332		
Programme support and administration		183 874		
	19 030 367	18 287 170		743 197
Overall allocations				
Repatriation		206 500		
	206 500	206 500		
Thailand				
Repatriation		664 832		
	740 741	664 832		75 909
TOTAL, KAMPUCHEAN RETURNEES	19 977 608	19 158 502		819 106
MOZAMBICAN RETURNEES				
Mozambique				
Local settlement		3 875 331		
	6 026 468	3 875 331		2 151 137
TOTAL, MOZAMBICAN RETURNEES	6 026 468	3 875 331		2 151 137

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
EMERGENCY, HORN OF AFRICA				
Ethiopia				
Care and maintenance		200 000		
Local settlement		21 865 797		
Repatriation		300 000		
	30 035 224	22 365 797		7 669 427
Overall allocations				
Local settlement		220 000		
Repatriation		3 170 656		
	3 390 656	3 390 656		
Somalia				
Local settlement		105 334		
Repatriation		2 682 526		
	7 909 001	2 787 860		5 121 141
Sudan				
Repatriation		9 300 000		
	9 300 000	9 300 000		
TOTAL, EMERGENCY, HORN OF AFRICA	50 634 881	37 844 313		12 790 568

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
CYPRUS OPERATION				
Cyprus				
Care and maintenance		9 930 811		
Programme support and administration		446 642		
	10 906 813	10 377 453		529 360
TOTAL, CYPRUS OPERATION	10 906 813	10 377 453		529 360
WESTERN SAHARA REPATRIATION				
Algeria				
Repatriation		4 434 783	466 667	
	15 968 495	4 434 783	466 667	11 067 045
Overall allocations				
Repatriation		879 305		
	3 188 097	879 305		2 308 792
TOTAL, WESTERN SAHARA REPATRIATION	19 156 592	5 314 088	466 667	13 375 837
SOUTH AFRICAN REPATRIATION				
Lesotho				
Repatriation		18 850		
	18 850	18 850		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Overall allocations				
Repatriation		4 031 956		
	5 123 518	4 031 956		1 091 562
South Africa				
Repatriation		9 546 949		
	20 758 225	9 546 949		11 211 276
Swaziland				
Repatriation		14 449		
	14 449	14 449		
United Republic of Tanzania				
Repatriation		16 536		
	16 536	16 536		
Zimbabwe				
Repatriation		46 301		
	46 301	46 301		
TOTAL, SOUTH AFRICAN REPATRIATION	25 977 879	13 675 041		12 302 838
COMPREHENSIVE PLAN OF ACTION FOR INDO-CHINESE REFUGEES				
China				
Repatriation		150 000		
	150 522	150 000		522

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Hong Kong				
Care and maintenance		14 941 882		
Repatriation		1 168 514		
	18 636 726	16 110 396		2 526 330
Indonesia				
Care and maintenance		5 515 519		
Repatriation		640 823		
	6 711 609	6 156 342		555 267
Japan				
Care and maintenance		1 144 370		
	1 205 777	1 144 370		61 407
Lao People's Democratic Republic				
Care and maintenance		1 124 029		
Programme support and administration		58 982		
	1 841 049	1 183 011		658 038
Malaysia				
Care and maintenance		7 370 877		
Repatriation		277 220		
	8 601 300	7 648 097		953 203
Overall allocations				
Care and maintenance		1 930 861		
Repatriation		5 847 843		
	10 139 902	7 778 704		2 361 198

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Philippines				
Care and maintenance		2 494 751		
Resettlement		2 579 777		
Repatriation		224 600		
	6 233 449	5 299 128		934 321
Singapore				
	246			246
Thailand				
Care and maintenance		5 097 077		
Repatriation		621 584		
	7 035 591	5 718 661		1 316 930
Viet Nam				
Care and maintenance		678 156		
Local settlement		7 014 185		
Resettlement		829 600		
	9 198 663	8 521 941		676 722
TOTAL, COMPREHENSIVE PLAN OF ACTION FOR INDO-CHINESE REFUGEES	69 754 834	59 710 650		10 044 184

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
HUMANITARIAN ASSISTANCE TO YUGOSLAVIA				
Yugoslavia				
Emergency assistance		214 997		
	5 532 275	214 997		5 317 278
TOTAL, HUMANITARIAN ASSISTANCE TO YUGOSLAVIA	5 532 275	214 997		5 317 278
NICARAGUAN RETURNEES				
Costa Rica				
Repatriation		1 128 986		
	1 128 986	1 128 986		
Honduras				
	1 319 650			1 319 650
Nicaragua				
Local settlement		6 773 792		
	7 075 060	6 773 792		301 268
Overall allocations				
Repatriation		2 602 372		
	3 105 251	2 602 372		502 879
TOTAL, NICARAGUAN RETURNEES	12 628 947	10 505 150		2 123 797

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
PLAN OF ACTION MIDDLE EAST				
Iran (Islamic Republic of)				
Emergency assistance		40 493 535	1 455 168	
	43 536 125	40 493 535	1 455 168	1 587 422
Iraq				
Emergency assistance		57 594 132	6 486 171	
Repatriation		44 355		
	64 592 843	57 638 487	6 486 171	468 185
Jordan				
Emergency assistance		1 884 532		
	2 071 212	1 884 532		186 680
Kuwait				
Emergency assistance		1 000 000		
	1 055 000	1 000 000		55 000
Middle East				
Emergency assistance		70 177 871	23 963 649	
	98 494 838	70 177 871	23 963 649	4 353 318
Overall allocations				
Emergency assistance		6 848 467		
	6 848 467	6 848 467		

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Syrian Arab Republic				
Care and maintenance		4 011		
Emergency assistance		1 106 400		
	1 126 219	1 110 411		15 808
Turkey				
Emergency assistance		3 000 000	4 200 238	
	10 814 203	3 000 000	4 200 238	3 613 965
TOTAL, PLAN OF ACTION, MIDDLE EAST	228 538 907	182 153 303	36 105 226	10 280 378
OTHER TRUST FUNDS				
Algeria				
Care and maintenance		371 879	634 276	
	1 128 535	371 879	634 276	122 380
Angola				
	243 016			243 016
Australia				
Local settlement		420 075		
	423 420	420 075		3 345

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
Belgium				
Local settlement		156 833		
Programme support and administration		69 975		
	277 295	226 808		50 487
Belize				
Local settlement		137 055		
	142 379	137 055		5 324
Burundi				
Local settlement		31 700		
	31 700	31 700		
Cambodia				
Care and maintenance			663 412	
Repatriation		167 875		
	862 319	167 875	663 412	31 032
Canada				
Local settlement		3 526		
	3 819	3 526		293
Central African Republic				
Care and maintenance			41 355	
	81 300		41 355	39 945

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Chile				
Local settlement		200 000		
	200 000	200 000		
China				
Care and maintenance		3 123 000		
	3 217 000	3 123 000		94 000
Costa Rica				
Local settlement		2 555 275		
	3 790 707	2 555 275		1 235 432
Côte d'Ivoire				
Care and maintenance		451 807	475 835	
	927 642	451 807	475 835	
Djibouti				
Care and maintenance		180 517	195 092	
	721 830	180 517	195 092	346 221
Egypt				
Local settlement		10 000		
	25 396	10 000		15 396
El Salvador				
Local settlement		1 327 570		
	1 513 888	1 327 570		186 318

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Ethiopia				
Care and maintenance		4 463 648	2 990 909	
Local settlement			1 400 143	
	9 157 235	4 463 648	4 391 052	302 535
French Guyana				
Repatriation		260 423		
	331 786	260 423		71 363
Germany				
Local settlement		324 672		
	1 388 125	324 672		1 063 453
Guatemala				
Local settlement		538 004		
	1 192 720	538 004		654 716
Guinea				
Care and maintenance		486 079	1 320 444	
	1 806 523	486 079	1 320 444	
Haiti				
Local settlement		137 400		
	145 812	137 400		8 412

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
Honduras				
Local settlement		232 492		
	585 966	232 492		353 474
Hong Kong				
Care and maintenance		37 710		
	130 331	37 710		92 621
Hungary				
	40 085			40 085
Iran (Islamic Republic of)				
Local settlement		928 406		
	1 939 494	928 406		1 011 088
Japan				
Care and maintenance			15 217	
	87 681		15 217	72 464
Kenya				
Care and maintenance		1 127 730	26 084	
	1 255 117	1 127 730	26 084	101 303
Lebanon				
	600 000			600 000

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Malawi				
Care and maintenance		21 618 671	1 972 056	
	24 422 384	21 618 671	1 972 056	831 657
Malaysia				
	458			458
Mauritania				
Care and maintenance			54 952	
	54 952		54 952	
Mexico				
Care and maintenance		1 500 116		
Local settlement		216 048		
	2 030 860	1 716 164		314 696
Middle East				
Care and maintenance			69 655	
	69 655		69 655	
Mozambique				
Local settlement			4 798	
	312 685		4 798	307 887
Namibia				
Repatriation		140 056		
	315 056	140 056		175 000

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
Nicaragua				
Local settlement		5 069 367		
	5 809 027	5 069 367		739 660
Overall allocations				
Care and maintenance		678 564		
Emergency assistance		774 035		
Junior professional		5 066 784		
Local settlement		1 864 042		
Repatriation		77 270		
Programme support and administration		285 563		
	22 890 342	8 746 258		14 144 084
Pakistan				
Care and maintenance		1 354 295	5 793 516	
	7 219 754	1 354 295	5 793 516	71 943
Philippines				
Care and maintenance		72 101	39 000	
	111 101	72 101	39 000	
Rwanda				
Local settlement		28 400		
	237 951	28 400		209 551
Senegal				
Care and maintenance		16 815	112 777	
	129 592	16 815	112 777	

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure Cash	Expenditure Kind	Unobligated balance
Somalia				
Care and maintenance		224 045		
	224 045	224 045		
Spain				
Programme support and administration		381 058		
	415 462	381 058		34 404
Sri Lanka				
Local settlement		1 223 460		
	2 007 936	1 223 460		784 476
Sudan				
Care and maintenance		7 418 491	3 822 671	
	13 685 538	7 418 491	3 822 671	2 444 376
Suriname				
Local settlement		160 000		
Repatriation		51 871		
	288 206	211 871		76 335
Swaziland				
	1 302			1 302

SCHEDULE 5 (continued)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Thailand				
Care and maintenance		2 667 948	8 622 713	
Programme support and administration		75 321		
	11 515 478	2 743 269	8 622 713	149 496
Turkey				
	4 989 866			4 989 866
Uganda				
Care and maintenance		699 300	111 783	
	1 070 347	699 300	111 783	259 264
United Republic of Tanzania				
Care and maintenance			66 911	
	75 494		66 911	8 583
United States of America				
Local settlement		41 334		
	213 600	41 334		172 266
Viet Nam				
Local settlement			6 609	
	6 609		6 609	

SCHEDULE 5 (concluded)

Fund by country	Total funds	Expenditure		Unobligated balance
		Cash	Kind	
Yugoslavia				
Care and maintenance			163 543	
	163 543		163 543	
Zaire				
Care and maintenance		605 913	833 632	
	1 634 816	605 913	883 632	145 271
Zambia				
	15 241			15 241
Zimbabwe				
Care and maintenance		44 000	599 250	
	839 862	44 000	599 250	196 612
TOTAL, OTHER TRUST FUNDS	133 002 283	70 098 519	30 086 633	32 817 131
GRAND TOTAL	598 121 268	422 458 881	66 658 526	109 003 861

SCHEDULE 6

Status of prior years' projects - All funds

Obligations liquidated/outstanding as at 31 December 1991

(United States dollars)

Fund by country	Unliquidated obligations 1 January 1991	Payments during 1991	Cancellations during 1991	Unliquidated obligations 31 December 1991
ANNUAL PROGRAMME				
Afghanistan	8 215		8 215	
Algeria	2 535 134	1 587 867	335 643	611 624
Angola	214 243	181 556	32 687	
Argentina	34 209	20 370	13 839	
Australia	18 360	13 153	5 207	
Austria	10 198	4 852	5 346	
Bahrain	17 954	2 492	15 462	
Bangladesh	1 708	578	1 130	
Belgium	35 860	15 789	20 071	
Belize	18 319	1 808	16 511	
Benin	33 177	20 176	13 001	
Botswana	213 388	133 863	79 525	
Brazil	19 558	18 231	1 327	
Burkina Faso	18 506	13 108	5 398	
Burundi	48 692	30 608	18 084	
Cameroon	114 930	52 851	62 079	
Canada	21 417	8 945	12 472	
Central African Republic	5 247	3 791	1 456	
Chile	22 547	19 040	3 507	
China	9 131	4 754	4 377	
Colombia	200	200		
Congo	87 402	70 956	16 446	
Costa Rica	72 438	22 766	49 672	
Côte d'Ivoire	13 461	3 549	5 000	4 912
Cyprus	2 005	1 434	571	
Djibouti	13 100	210	12 890	
Ecuador	34 891	28 917	5 974	
Egypt	110 947	49 097	38 509	23 341
El Salvador	18 797	6 013	12 784	
Ethiopia	11 012 975	8 800 738	2 175 127	37 110
France	144 453	64 815	79 638	
Gabon	14 576	7 731	6 845	
Germany	72 699	32 387	40 312	
Ghana	45 494	24 120	21 374	
Greece	11 049	5 263	5 786	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1991	Payments during 1991	Cancellations during 1991	Unliquidated obligations 31 December 1991
Guatemala	7 946	2 889	5 057	
Honduras	1 036 337	228 822	715 902	91 613
Hong Kong	202 018	147 054	54 964	
Hungary	408 465	377 065	31 400	
India	298 560	225 705	47 489	25 366
Indonesia	7 051	2 461	4 590	
Iran (Islamic Republic of)	6 091 909	4 892 910	262 028	936 971
Iraq	49 920	1 392	48 528	
Ireland	3 420	3 420		
Italy	38 957	15 426	23 531	
Japan	21 524	7 449	14 075	
Kenya	422 674	202 337	220 337	
Latin America - North-western	2 646	2 358		288
Latin America - Northern	119 786	44 746	71 051	3 989
Latin America - Southern	45 148	25 330	19 818	
Lebanon	25 768	5 742	20 026	
Lesotho	2 069	2 069		
Liberia	23 213		23 213	
Macau	32 814	32 685	129	
Malawi	3 184 945	937 922	1 186 762	1 060 261
Malaysia	622 438	605 478	16 960	
Mauritania	539 069	299 910	239 159	
Mexico	215 096	142 726	72 370	
Middle East	2 630	107	2 523	
Morocco	2 570	70	2 500	
Mozambique	15 790	3 425	12 365	
Nepal	59 215	33 967	25 248	
Netherlands	7 446	1 666	5 780	
Nicaragua	27 312	12 489	14 823	
Nigeria	16 209	9 014	7 195	
Other countries, Asia	33 941	33 303	638	
Overall allocations	2 518 823	1 699 908	775 086	43 829
Pakistan	1 344 005	1 058 216	285 789	
Panama	12 248	12 248		
Papua New Guinea	264 670	230 232	34 438	
Peru	3 000	3 000		
Philippines	374 623	302 288	72 335	
Portugal	12 486	4 218	8 268	
Rwanda	297 222	149 217	148 005	
Senegal	657 820	316 081	341 739	
Sierra Leone	5 895	4 173	1 722	
Singapore	9 817	4 529	5 288	
Somalia	3 871 510	1 770 260	1 535 137	566 113
Spain	23 619	16 603	7 016	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1991	Payments during 1991	Cancellations during 1991	Unliquidated obligations 31 December 1991
Sri Lanka	7 530	580	6 950	
Sudan	8 607 002	6 467 618	985 978	1 153 406
Swaziland	90 865	78 005	12 860	
Sweden	9 571	5 169	4 402	
Switzerland	33 534	33 534		
Thailand	1 121 550	803 258	94 241	224 051
Togo	16 935	12 480	4 455	
Turkey	108 310	17 512	90 798	
Uganda	490 888	161 990	328 898	
United Kingdom of Great Britain and Northern Ireland	127 118	90 785	36 333	
United Republic of Tanzania	846 743	45 453	283 434	517 856
United States of America	141 219	121 167	20 052	
Venezuela	55 453	16 453	39 000	
Viet Nam	744 368	553 964	190 404	
West Africa	132 194	22 681	109 513	
Yemen	10 757		10 757	
Yugoslavia	264 015	242 623	21 392	
Zaire	459 649	168 730	290 919	
Zambia	743 511	325 063	418 448	
Zimbabwe	481 140	455 642	25 498	
Total	52 510 256	34 745 645	12 463 881	5 300 730
EMERGENCY FUND				
Angola	17 428	5 988	11 440	
Burundi	18 943	11 880	7 063	
Cameroon	28 330	23 900	4 430	
Central African Republic	60 826	60 334	492	
Djibouti	62 894	62 894		
Ethiopia	257 099	250 000	7 099	
Guatemala	2 262		2 262	
Malaysia	199 621		199 621	
Pakistan	77 337		77 337	
Rwanda	120 000	24 295	95 705	
Sudan	357 805	261 775		96 030
Turkey	71 000		71 000	
Uganda	230 536	169 727	8 997	51 812
West Africa	4 981	2 278	2 703	
Zaire	441 908	119 529	322 379	
Zambia	666 338	641 850	24 488	
Total	2 617 308	1 634 450	835 016	147 842

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1991	Payments during 1991	Cancellations during 1991	Unliquidated obligations 31 December 1991
SPECIAL PROGRAMMES				
Education Account				
Algeria	33 253	12 343	20 910	
Argentina	1 212		1 212	
Bangladesh	26 582	16 258	5 760	4 564
Botswana	69 532	45 705	23 827	
Burkina Faso	128 317	37 386	90 931	
Burundi	62 927	61 251	1 676	
Cameroon	67 220	54 407	12 813	
Central African Republic	5 065	3 144	1 921	
Colombia	2 195		2 195	
Congo	191 905	178 615	13 290	
Côte d'Ivoire	80 755	8 212	30 660	41 883
Dominican Republic	1 980		1 980	
Egypt	160 769	128 610	32 159	
Ethiopia	36 130	34 493	1 637	
Gabon	27 301	17 587	9 714	
Ghana	16 824		16 824	
India	49 022	20 087		28 935
Italy	139 945	57 244	82 701	
Latin America - North-western	8 670	5 911	2 759	
Latin America - Southern	2 705		2 705	
Lesotho	11 074	9 753	1 321	
Liberia	64 216	40 523	23 693	
Mali	29 484	19 913	9 571	
Middle East	79 188	48 271	30 917	
Morocco	28 825	26 011	2 814	
Nicaragua	6 045		6 045	
Niger	30 077	27 816	2 261	
Nigeria	28 184	3 180	25 004	
Overall allocations	63 210	41 775	21 435	
Pakistan	49 943	25 831	24 112	
Papua New Guinea	4 176		4 176	
Rwanda	155 048	53 458	101 590	
Senegal	172 071	172 071		
Somalia	941		941	
Sudan	339 399	302 988	36 411	
Swaziland	34 282	31 848	2 434	
Togo	49 864	30 239	19 625	
Tunisia	28 132	17 194		10 938
Uganda	8 894	4 884	4 010	

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1991	Payments during 1991	Cancellations during 1991	Unliquidated obligations 31 December 1991
United Republic of Tanzania	21 979		21 979	
Zaire	187 670	54 476	133 194	
Zambia	26 927	14 859	12 068	
Total	2 531 938	1 606 343	839 275	86 320
AFGHAN REPATRIATION PROGRAMME				
Afghanistan	552 021	296 466	255 555	
Iran (Islamic Republic of)	1 331 453	108 842	1 222 611	
Overall allocations	301 192	181 498	119 694	
Pakistan	2 381 300	1 012 368	1 368 932	
Total	4 565 966	1 599 174	2 966 792	
KAMPUCHEAN RETURNEES				
Cambodia	245 636	161 362	82 823	1 451
Total	245 636	161 362	82 823	1 451
MOZAMBICAN RETURNEES				
Mozambique	1 939 388	1 031 724	907 644	
Total	1 939 388	1 031 724	907 664	
EMERGENCY, HORN OF AFRICA				
Ethiopia	3 605 297	1 602 590	1 576 150	426 557
Total	3 605 297	1 602 590	1 576 150	426 557
CYPRUS OPERATION				
Cyprus	2 765 879	2 089 148	671 501	5 230
Total	2 765 879	2 089 148	671 501	5 230

SCHEDULE 6 (continued)

Fund by country	Unliquidated obligations 1 January 1991	Payments during 1991	Cancellations during 1991	Unliquidated obligations 31 December 1991
COMPREHENSIVE PLAN OF ACTION FOR INDO-CHINESE REFUGEES				
Hong Kong	3 191 732	3 116 812	74 920	
Indonesia	654 173	461 353	192 820	
Lao People's Democratic Republic	400 591	278 447	117 373	4 771
Malaysia	424 083	124 256	299 827	
Overall allocations	1 303 527	1 033 355	270 172	
Philippines	2 938 954	2 888 957	49 997	
Singapore	22 113	21 867	246	
Thailand	2 238 772	2 219 478	19 294	
Viet Nam	695 836	655 433	40 403	
Total	11 869 781	10 799 958	1 065 052	4 771
NICARAGUAN RETURNEES				
Costa Rica	333 494	7 860	325 634	
Honduras	891 211	358 799	487 691	44 721
Nicaragua	2 452 223	1 407 542	1 044 681	
Overall allocations	388 275	190 238	198 037	
Total	4 065 203	1 964 439	2 056 043	44 721
PLAN OF ACTION, MIDDLE EAST				
Jordan	157 105	72 368	84 737	
Middle East	2 396 750	2 217 458	179 292	
Syrian Arab Republic	195 000	194 192	808	
Total	2 748 855	2 484 018	264 837	
OTHER TRUST FUNDS				
Algeria	435 291	409 117	26 174	
Angola	137 707	1 256	67 701	68 750
Belgium	67 722		67 722	
Costa Rica	355 901	313 972	41 929	
Côte d'Ivoire	2 263 342	1 026 942	1 236 400	
Djibouti	971		971	
El Salvador	41 581	17 385		24 196

SCHEDULE 6 (concluded)

Fund by country	Unliquidated obligations 1 January 1991	Payments during 1991	Cancellations during 1991	Unliquidated obligations 31 December 1991
Ethiopia	8 126 304	4 964 288	142 396	3 019 620
French Guyana	32 766	10 979	21 787	
Guatemala	209 781	16 283	2 658	190 840
Guinea	3 061 720	2 277 629	634 091	150 000
Haiti	25 980			25 980
Honduras	621 493	581 361	40 132	
Hong Kong	266 643	216 858	49 785	
Hungary	142 619	127 567	15 052	
Lao People's Democratic Republic	153 998	126 388	27 610	
Malawi	16 854 141	12 375 742	491 629	3 986 770
Malaysia	6 758	6 495	263	
Mexico	370 811	370 811		
Mozambique	646 453	468 730	177 723	
Namibia	10 105	760	9 345	
Nicaragua	443 819	682	407 663	35 474
Overall allocations	2 069 630	779 887	1 218 389	71 354
Pakistan	11 650 854	7 668 234	64 320	3 918 300
Papua New Guinea	137 500			137 500
Rwanda	264 727	72 795	191 932	
Senegal	118 481	9 458	109 023	
Sierra Leone	1 297 697	721 450	551 165	25 082
Somalia	857 750	857 750		
Spain	73 291	50 301	22 990	
Sri Lanka	999 136	159 091	59 064	780 981
Sudan	9 990 992	6 099 225	349 160	3 542 607
Suriname	27 177	5 501	21 676	
Swaziland	68 000	27 436		40 564
Thailand	4 627 174	4 059 857	567 317	
Turkey	680		680	
Uganda	315 072		267 252	47 820
Zambia	13 821		13 821	
Zimbabwe	1 286 504	1 137 675	148 829	
Total	68 074 392	44 961 905	7 046 649	16 065 838
GRAND TOTAL	157 539 899	104 680 756	30 775 683	22 083 460

SCHEDULE 7

Fund for Field Staff housing and basic amenities

Expenditure and income in 1991

(United States dollars)

Country	Expenditure	Income
Angola	3 240	860
Ethiopia	9 003	18 336
Guinea	12 383	-
Hong Kong	25 873	-
Lao People's Democratic Republic	2 218	-
Lesotho	-	2 524
Malawi	1 798	-
Mexico	-	3 018
Mozambique	44 261	13 954
Pakistan	2 259	1 101
Philippines	-	1 308
Sierra Leone	39 000	1 326
Somalia	-	24 589
Sri Lanka	-	1 387
Sudan	27 820	109 457
Turkey	-	1 400
Uganda	-	1 231
United Republic of Tanzania	3 474	4 788
Viet Nam	36 110	11 477
Others/headquarters	4 966	2 142
Total	212 405	198 898

SCHEDULE 8

Loans made to or on behalf of refugees

(United States dollars)

	For the year 1991	Cumulative to 31 December 1991	
Total loans made	-	16 362 777	
Adjustments			
Unused funds refunded by implementing agencies	-	(817 068)	
Transferred to the Refugee Committee established with the Austrian Ministry of the Interior	-	(4 105 721)	
Exchange differences	(292 888)	6 002 663	
			17 442 651
Liquidations			
Repayments	(145 362)	(12 907 271)	
Write-offs/conversion into grants	-	(803 765)	
Agencies' collection fees and charges	(18 903)	(468 492)	
			(14 179 528)
Total loans outstanding as at 31 December 1991			3 263 123
Of which refundable upon receipt to:			
Implementing agencies for collection fees			(443 625)
Total loans refundable to UNHCR as at 31 December 1991			2 819 498 a/

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a/ Breakdown by source of funds:

	$
Major aid programmes	2 818 789
Trust funds	709
	2 819 498

SCHEDULE 9

Investment of funds as at 31 December 1991

(United States dollars)

Banks	Period	Percentage rate per annum	Maturity	Amount	Accrued interest
Notice deposit accounts					
Citibank (Switzerland), Zurich	2 days	6		16 680 000	
Deutsche Bank, Bonn DM 18 500 000	2 days	7 3/4		11 562 500	
Lloyds Bank, London £5 500 000	2 days	10 1/4		9 734 513	
				37 977 013	
Deposit accounts					
Banque Scandinave en Suisse, Geneva	63 days	5 3/8	3.01.92	5 000 000	44 792
Mitsubishi Bank, London	63 days	5 3/8	3.01.92	5 000 000	44 792
Morgan Guaranty Trust Co., Zurich	31 days	5	3.01.92	5 000 000	19 444
Bank of Tokyo, London	66 days	5 5/16	6.01.92	5 000 000	44 271
ABN AMRO Bank, Amsterdam	92 days	5 7/16	7.01.92	5 000 000	64 193
Banca Nazionale del Lavoro, London	8 days	5 1/8	8.01.92	5 000 000	
Credit Lyonnais, Geneva	8 days	5 9/16	8.01.92	5 000 000	
Tokai Bank, London	52 days	5 3/16	10.01.92	5 000 000	30 260
Banco di Roma, London	42 days	5 1/32	10.01.92	5 000 000	22 361
Credit Suisse, Geneva	42 days	5	10.01.92	5 000 000	22 222
Svenska Handelsbanken, Stockholm	67 days	5 3/16	13.01.92	5 000 000	38 906
Nordfinanz-Bank, Zurich	35 days	5 1/8	13.01.92	5 000 000	15 660
Credit Lyonnais, Geneva	46 days	5 3/8	14.01.92	5 000 000	23 889
Tokai Bank, London	43 days	5 1/16	14.01.92	5 000 000	20 391
Deutsche Girozentrale, Luxembourg	100 days	5 7/16	15.01.92	5 000 000	64 193
Midland Bank, London	45 days	5	17.01.92	5 000 000	19 444
Deutsche Bank, Frankfurt	45 days	5	17.01.92	5 000 000	19 444
Chase Manhattan Bank, Paris	74 days	5 1/8	20.01.92	5 000 000	38 438
Banque Paribas, Geneva	63 days	5 1/8	21.01.92	5 000 000	29 896
Mitsubishi Bank, London	63 days	5 1/8	21.01.92	5 000 000	29 896
Unibank, Copenhagen	25 days	4 5/8	21.01.92	5 000 000	2 569
ANZ Bank, London	84 days	5 5/16	24.01.92	5 000 000	44 271
Banque Worms, Paris	84 days	5 5/16	24.01.92	5 000 000	44 271
Canadian Imperial Bank of Commerce, London	49 days	5	27.01.92	5 000 000	15 278
Bank of Tokyo, London	28 days	4 7/8	27.01.92	5 000 000	677
Commonwealth Bank of Australia, London	28 days	4 13/16	27.01.92	5 000 000	668
Societe de Banque Suisse, Geneva	47 days	4 3/4	29.01.92	5 000 000	11 875
Chase Manhattan Bank, Paris	47 days	4 3/4	29.01.92	5 000 000	11 875
Deutsche Bank, Frankfurt	47 days	4 5/8	29.01.92	5 000 000	11 563

SCHEDULE 9 (continued)

Banks	Period	Percentage rate per annum	Maturity	Amount	Accrued interest
Nordfinanz-Bank, Zurich	31 days	4 3/4	31.01.92	5 000 000	
Generale de Banque, Brussels ECU 7 490 000	31 days	10.45	31.01.92	9 602 564	
Bank Austria, Vienna	38 days	4 1/2	3.02.92	5 000 000	2 500
Commonwealth Bank of Australia, London	54 days	4 9/16	5.02.92	5 000 000	11 406
Banque Paribas, Geneva	54 days	4 9/16	5.02.92	5 000 000	11 406
Generale de Banque, Brussels	123 days	5 7/16	7.02.92	5 000 000	64 193
ABN AMRO Bank, Amsterdam	49 days	4 1/2	7.02.92	5 000 000	6 875
Mitsui Taiyo Kobe Bank, London	49 days	4 9/16	7.02.92	5 000 000	6 970
Mitsui Taiyo Kobe Bank, London	49 days	4 9/16	7.02.92	5 000 000	6 970
Banque Worms, Paris	42 days	4 5/8	10.02.92	5 000 000	642
Svenska Handelsbanken, Stockholm	59 days	4 5/8	10.02.92	5 000 000	11 563
Banca Nazionale del Lavoro, London	130 days	5 7/16	14.02.92	5 000 000	64 193
Generale de Banque, Brussels	53 days	4 1/2	18.02.92	5 000 000	2 500
Den Norske Bank, Luxembourg	55 days	4 1/2	20.02.92	5 000 000	2 500
Banque Scandinave en Suisse, Geneva	63 days	4 5/8	21.02.92	5 000 000	7 066
Den Norske Bank, Luxembourg	56 days	4 7/8	24.02.92	5 000 000	677
				229 602 564	935 000

Cash and investments 1987-1991

(Thousands of United States dollars)

	1987	1988	1989	1990	1991
Cash and investments on 31 December					
Current accounts	5 335	13 782	3 752	7 412	15 048
48-hour accounts	8 400	21 695	12 655	25 258	37 977
Deposit accounts	115 655	33 528	23 988	131 417	229 603
	129 390	69 005	40 395	164 087	282 628
Average in hand during year					
In current accounts	13 985	13 782	10 496	10 250	14 922
Invested (48-hour and deposit accounts)	87 396	80 179	37 331	67 950	189 657
	101 381	93 961	47 827	78 200	204 579

SCHEDULE 9 (concluded)

	1987	1988	1989	1990	1991
Interest earned					
On current accounts	411	363	572	459	551
On invested funds	5 870	5 494	3 304	5 585	11 764
	6 281	5 857	3 876	6 044	12 315
Average rate of interest earned (percentage)					
On funds in hand and bank	6.20	6.23	8.10	7.73	6.02
On invested funds	6.72	6.85	8.85	8.22	6.20

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a/ The amount of $11,375,000 shown on statement 2 under "Other income" is made up as follows:

	$
Interest earned	12 315 043
Exchange differences and bank charges	(940 190)
	11 374 853

APPENDIX

Contributions to "other trust funds" in 1991

(Breakdown by donor/purpose exceeding $500,000) as at 31 December 1991

(United States dollars)

Country/Purpose	Cash	Kind	Total
Australia			
JPOS*	169 690		
Protection Officer	415 672		
	585 362		585 362
Belgium			
JPOS	219 111		
Fund-raising activities	54 607		
Staff Branch Office, Brussels	106 265		
Wheat grain, Pakistan		731 250	
	379 983	731 250	1 111 233
Canada			
JPOS	694 903		
Intergovernmental consultations	43 103		
Refugee women	399 137		
Fund raising, Canada	40 754		
Transport food, Sri Lankan Returnees	125 000		
Anti-piracy	43 860		
	1 346 757		1 346 757
Denmark			
JPOS	541 507		
Anti-piracy	38 462		
	579 969		579 969

* Junior Professional Officers Scheme.

APPENDIX (continued)

Country / Purpose	Cash	Kind	Total
Finland			
JPOS	579 803		
Yet to be determined by donor	652 330		
CIREFCA	437 663		
Liaison officer, New York	213 600		
Water well for El Salvador	60 000		
Refugees in Costa Rica	350 000		
	2 293 396		2 293 396
France			
JPOS	482 625		
Durable solutions for Rwandan refugees	121 739		
Inland transport of food	13 706		
CIREFCA support unit	130 435		
Senior fund-raising officer	130 435		
Yet to be determined by donor	347 826		
Vegetable oil, Malawi		579 151	
Wheat grain, Ethiopia		975 000	
Sugar, Côte d'Ivoire		289 575	
Sugar, Guinea		289 576	
High protein biscuits, Ethiopia		860 870	
High protein biscuits, Djibouti		95 652	
Corned beef, Algeria		336 134	
Relief supplies, Yugoslavia		163 543	
Trucks, Guinea		556 619	
Blankets, Central African Republic		27 069	
	1 226 766	4 173 189	5 399 955
Germany			
JPOS	450 613		
German Indemnification Fund	1 388 125		
Corn-soya blend, Ethiopia	781 200		
Roads and forestry project, Malawi	375 000		
Food for Somalia, Ethiopia and Kenya	919 980		
Refugees affected areas, Sudan	1 614 431		
Soft wheat, Pakistan		4 875 000	
Tents for Mauritania		54 952	
	5 529 349	4 929 952	10 459 301

APPENDIX (continued)

Country / Purpose	Cash	Kind	Total
Italy			
JPOS	501 961		
Sri Lankan returnees	22 472		
International Institute of Humanitarian Law, San Remo	23 530		
	547 963		547 963
Japan			
JPOS	226 790		
Indo-Chinese in China	3 342 000		
Anti-piracy	301 265		
Simple transfers, Thailand	422 740		
Simple transfers, Philippines	72 464		
Simple transfers, Somalia	225 171		
South Khorasan project, Islamic Republic of Iran	1 039 106		
Repatriation officer, Canada	176 319		
Administration overheads	53 450		
	5 859 305		5 859 305
Netherlands			
JPOS	948 131		
Intergovernmental consultations	82 713		
South Khorasan project, Islamic Republic of Iran	964 467		
Sri Lankan returnees	137 745		
Anti-piracy	53 733		
	2 186 789		2 186 789

APPENDIX (continued)

Country/Purpose	Cash	Kind	Total
Norway			
JPOS	277 589		
Intergovernmental consultations	40 000		
High protein biscuits, Ethiopia	1 295 731		
Anti-piracy	71 327		
Latin America, CIREFCA	303 030		
Guatemalan returnees	294 169		
Airlift, Middle East		69 655	
Compact food, Cambodia		663 412	
	2 281 846	733 067	3 014 913
Sweden			
JPOS	1 110 298		
Returnees in El Salvador	263 000		
QIPS Project, Nicaragua	1 152 385		
ILO/UNHCR research project	55 000		
Yet to be determined by donor	1 016 949		
	3 597 632		3 597 632
Switzerland			
JPOS	148 002		
Intergovernmental consultations	100 000		
Durable solution for Rwandan refugees	68 493		
Salt, Sudan	187 164		
Guatemalan returnees	197 368		
Seeds, Sudan	122 836		
Salt, Ethiopia	500 975		
Corn-soya blend, Malawi	178 432		
Rice, Kenya	654 000		
Emergency stockpile, Uganda	740 741		
Clothing, Ethiopia		134 868	
	2 898 011	134 868	3 032 879

APPENDIX (continued)

Country/Purpose	Cash	Kind	Total
United Kingdom of Great Britain and Northern Ireland			
Sri Lankan returnees	863 370		
Fund raising private sector	19 055		
Anti-piracy	51 903		
	934 328		934 328
United States of America			
JPOS	638 000		
Intergovernmental consultations	82 000		
Nicaraguan returnees	167 000		
QIPS Project, Nicaragua	2 500 000		
Durable solution for Rwandan refugees	250 000		
Emergency preparedness	1 000 000		
Anti-piracy related activities	500 000		
Anti-piracy	500 000		
	5 637 000		5 637 000
UNDP			
PRODERE, Latin America	790 250		
	790 250		790 250
EEC			
Salvadorans in Honduras	82 154		
Reafforestation in Honduras	43 746		
Guatemalans in Mexico	205 258		
Micro project, Costa Rica	711 354		
CIREFCA follow-up	242 466		
Warehouses for food, Sudan	406 942		
Warehouses for food, Mozambique	256 825		
Food and transport for Malawi	20 144 845		
Food for Ethiopia	537 278		
Food for Angola	192 308		
Food and transport for Algeria	335 532		
Food and transport for Côte d'Ivoire	431 402		
Food and transport for Guinea	464 780		
Food and transport for Zaire	751 184		
Transport costs for food, Sudan	3 923 060		

APPENDIX (concluded)

Country/Purpose	Cash	Kind	Total
Transport costs for food, United Republic for Tanzania	8 583		
Transport costs for food, Uganda	9 656		
Transport costs for food, Zaire	25 141		
World Bank	1 187 505		
Food and transport for Malawi		1 392 905	
Food for Ethiopia		1 599 526	
Food for Zimbabwe		595 383	
Food for Uganda		111 783	
Food for United Republic of Tanzania		66 911	
Food for Sudan		3 822 671	
Food for Zaire		883 632	
Food for Senegal		112 777	
Food for Thailand		8 564 940	
Food for Algeria		292 771	
Food for Côte d'Ivoire		185 060	
Food for Guinea		461 974	
Food for Djibouti		99 440	
	29 960 019	18 189 773	48 149 792
TOTAL, "Other trust funds" exceeding $500,000	66 634 725	28 892 099	95 526 824
MISCELLANEOUS DONORS			
Contributions less than $500,000	5 294 728	1 194 534	6 489 262
TOTAL, "Other trust funds" as per schedule 1	71 929 453	30 086 633	102 016 086

SUMMARY OF BASIC ACCOUNTING POLICIES APPLICABLE TO THE VOLUNTARY FUNDS ADMINISTERED BY THE UNITED NATIONS HIGH COMMISSIONER FOR REFUGEES

Basis of accounting

1. The UNHCR voluntary funds accounts are maintained in accordance with the Financial Rules for Voluntary Funds administered by the High Commissioner for Refugees.

2. The accounts of the UNHCR voluntary funds cover the calendar year. They are submitted to the United Nations Board of Auditors and the Executive Committee of the High Commissioner's Programme.

3. Funds at the disposal of the High Commissioner for the purposes falling outside the annual programme and Emergency Fund are recorded as trust funds, reserves or special accounts as may be appropriate in accordance with the Financial Rules.

4. The writing off of losses of cash, property or the book value of accounts receivable, including the conversion of loans into grants, is governed by financial rule 10.6. A statement of all amounts written off is submitted to the Board of Auditors with the annual accounts.

5. Financial transactions are recorded in the accounts on an accrual basis. Thus, all firm pledges (except pledges announced in 1991 for the 1992 general programmes) are recorded as income in 1991, even if they concern programmes whose budgetary period extends into 1992, and therefore may be partially obligated in 1991. The term "expenditure" designates total obligations incurred up to 31 December 1991, whether liquidated or not. Agreements or letters of instruction signed prior to 31 December 1991 but for projects commencing in 1992 are not included in 1991 expenditure.

Contributions

6. Cash received for pledges is recorded at the United States dollar equivalent calculated at the United Nations operational rate of exchange prevailing on the date of receipt. Pledges unpaid are adjusted to their dollar equivalent calculated at the United Nations operational rate of exchange prevailing on 31 December of each year. Pledges outstanding for a period exceeding five years are not shown in the accounts, but are retained in memorandum records.

Translation of currency

7. The accounts of UNHCR are maintained in United States dollars. Transactions in other currencies are translated into United States dollars at the United Nations operational rates of exchange prevailing at the time of the transaction. At the year end, cash, investments and sundry accounts receivable in currencies other than United States dollars are translated at the applicable United Nations rates of exchange. Exchange differences are debited/credited to the General Fund.

Fixed assets

8. Non-expendable property purchased with UNHCR voluntary funds and ownership of which remains vested in UNHCR, is charged as expenditure to the appropriate budget accounts in the year of acquisition; it is not included in the balance sheet but is recorded in separate inventories. The book values as at 31 December 1991 of non-expendable property held for administrative purposes was $38,717,982.

Investments

9. Short-term investments of monies not immediately required are made in accordance with financial rule 9.1 and a report on such investments is included in the annual accounts (schedule 9). Income from investments is credited to the General Fund as provided for in financial rule 9.3.

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